

# Alaska Unemployment Insurance ACTUARIAL REPORT

2022

# Alaska Unemployment Insurance Actuarial Report 2022

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**On the cover:** A scraggly spruce tree grows alone on a ridge between Harrison Creek and Birch Creek Wild and Scenic River, which is visible in the background. Photo by Craig McCaa, Bureau of Land Management Alaska

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# Executive Summary

Under AS 23.20.022, the commissioner of the Department of Labor and Workforce Development submits this actuarial study of the unemployment tax and benefit structures to the governor at least every other year.

In 2022, the financing ratio of the unemployment insurance trust fund — maintained for the sole purpose of paying benefits — continued to increase significantly; that is, the ratio of reserves to covered wages grew. The fund began the year with \$396.7 million and ended the year with \$544.7 million.

The \$148 million increase in the fund balance came from a combination of historically low benefit costs — fewer filing than in the previous year — and higher tax contributions from the previous year as employment continued to recover from pandemic lows. In short, the fund value continues to be highly solvent by historical and actuarial standards.

Labor market trends suggest claims will continue to fall over the next few years, further reducing costs. Chapter 4 will discuss what's driving these trends, which include both long-term and short-term market conditions and program structure, and how they will affect the UI system's health without legislative changes.

## Benefit costs and tax rates

In 2022, Alaska disbursed a total of \$83.4 million in unemployment compensation, down \$431.6 million from the previous year. Chargeable benefit payments (those required to be recouped by tax contributions) totaled \$56.8 million for the year. The reflected benefit cost rate, or chargeable benefits paid as a percentage of wages covered by the program, was 0.4 percent for the year, down from 0.9 percent the year before and well below pre-pandemic rates.

Tax rates in 2022 were higher because of the increased benefit costs from the pandemic-induced high claims load that began in 2020 and continued well into 2021. UI contribution rates in Alaska reflect both benefit costs and the trust fund balance at tax calculation time. The average tax rate for employers increased from 1.41 percent in 2021 to 1.53 percent in 2022 on taxable wages while the uniform employee rate increased from the statutory minimum of 0.50 percent to 0.56 percent.

## Revenues and fund balance

In 2022, employers and employees contributed a

combined \$198.3 million in taxes to the trust fund at an average combined employer and employee tax rate of 2.09 percent (0.56 for employees and 1.53 for employers) assessed on taxable wages (\$45,200).

The \$198.3 million deposited into the fund does not, however, reflect the total amount collected from employers and employees in 2022, because a portion of employee tax contributions are deposited into two training fund accounts, which Chapter 1 will detail.

The trust fund also earned \$7.4 million in interest, which will offset future contribution rates.

As mentioned previously, the trust fund finished the year with \$544.7 million in reserves, a level that now exceeds the explicit funding goals necessary to maintain solvency.

While the statutory target range for full solvency is a reserve ratio (balance of the fund as a percentage of wages) of between 3.0 and 3.3 percent, the reserve ratio at the end of 2022 was nearly 3.75 percent. In dollar terms, that was roughly \$65.3 million more than the balance the fund needed to meet its actuarial target.

## Claimant statistics

In 2022, 21,912 filers collected at least one week of benefits. The average duration for regular benefits was 9.6 weeks, and the average weekly payment was \$267.55.

The statewide seasonally adjusted unemployment rate continued to decline over the year, averaging 4.0 percent and ranging from 3.6 percent to 5.1 percent. The insured unemployment rate, or IUR, averaged 1.91 percent, ranging from a seasonal low of 1.18 percent in October to a high of 2.95 percent in February.

## Covered employment and wages

Alaska had 313,897 nonagricultural wage and salary jobs in 2022, an increase of 8,815 from the prior year. State UI taxable and reimbursable employment totaled 298,894, up 8,869. The federal job count declined by 55. (See Table 3.1.)

Wages from taxable and reimbursable employment (totaling \$19.1 billion) increased by \$1.3 billion from 2021, or 7.5 percent. Wages attached solely to reimbursable employers rose from \$4.4 billion in 2021 to \$4.6 billion in 2022. Taxable wages increased by \$1.1 billion, from \$13.4 billion to \$14.5 billion.

# Unemployment Insurance Benefit Financing System

## Trust fund used for paying benefits

Every state has a trust fund designated solely to pay unemployment insurance liabilities. To meet those liabilities, the financial structure of the system must function well, working to maintain solvency.

In 1980, the Alaska Legislature implemented the bulk of the current system. Tax rates adjust annually to reflect changes in benefit costs, wages, and the trust fund reserve ratio while the base on which taxes are assessed adjusts to changes in state-wide average earnings.

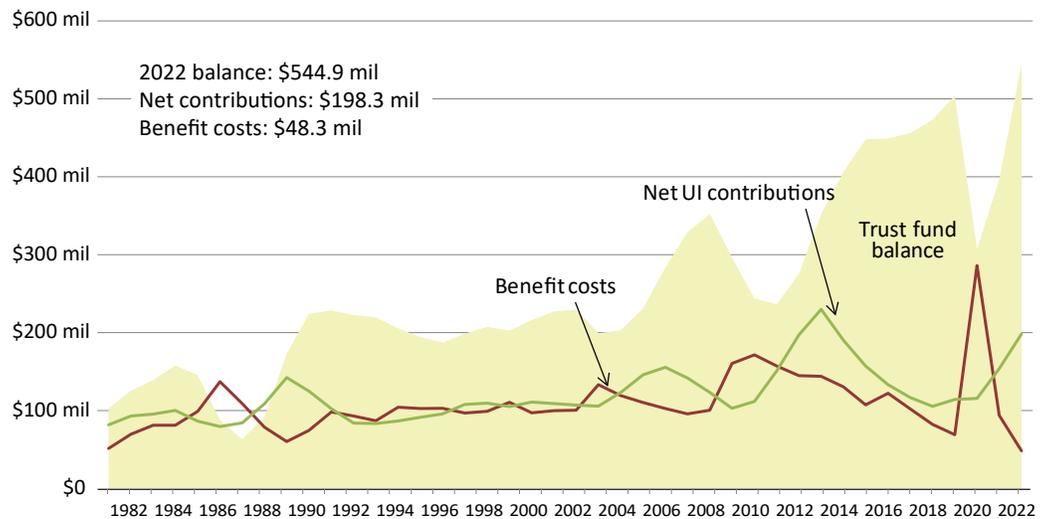
These components provide both forward-looking and backward-looking parameters for maintaining fund solvency. The system is backward-looking in the sense that it looks at costs already borne by UI payments and attributes a rate of recapture based on three years of data. It is also forward-looking in that it seeks to maintain a certain ratio of wages — 3.0 to 3.3 percent — in case of a future downturn. The final tax rate applied in any given year is a direct reflection of both cost recapture and future readiness.

## Benefit payments drive the bulk of revenue needs

Benefit payments (for tax calculation purposes) are expressed as a ratio of benefits paid to the total wages of tax-paying employers. This ratio is the benefit cost rate, or BCR. To smooth out tax rates in any given year, a three-year ratio is calculated. (See Table 1.5 for a detailed breakdown of the most recent year’s tax rate calculation.)

Over the past decade, Alaska’s benefit cost rate has averaged 1.1 percent. This rate had been falling each year, reaching a low of 0.7 percent in 2019 before the pandemic

**Figure 1.1 UI Trust Fund End-of-Year Balance**  
Benefit Costs and Payroll Contributions, 1981 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

hit. In 2020, the pandemic significantly increased benefit costs, and the BCR reached 2.3 percent. In 2022, however, costs fell considerably and the rate is now at its lowest level on record, at 0.4 percent. (See Table 1.1.)

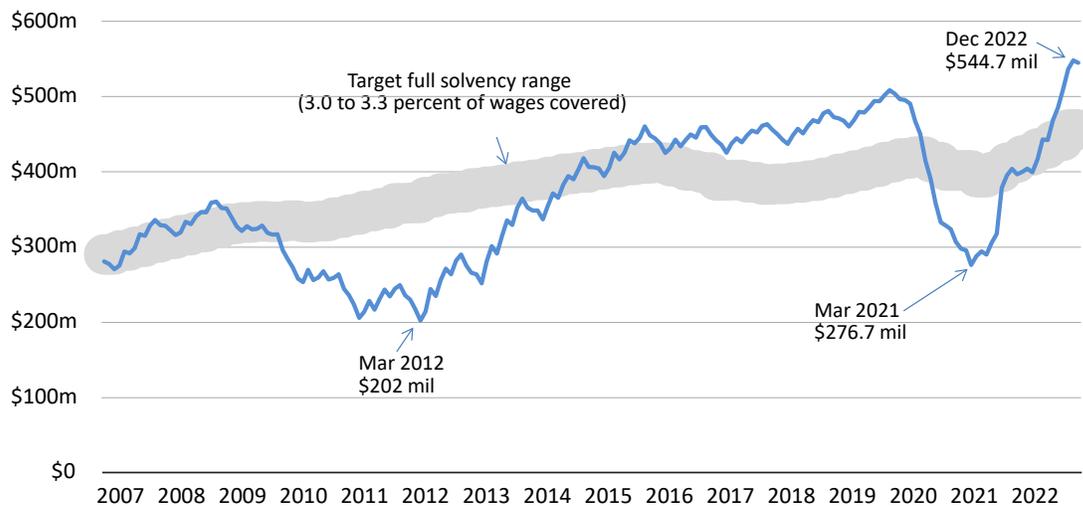
## Payroll tax contributions are the fund’s main income source

Alaska’s UI taxes assessed on employers and employees are the principal source of income for the UI trust fund. Tax contributions to the fund in 2022 totaled \$198.3 million, up roughly 29 percent from 2021. In addition to payroll contributions, the fund earned \$7.5 million in interest. (See Table 1.2.) Those interest earnings offset benefit costs in the tax rate calculation.

Alaska assesses UI taxes on wages up to a taxable wage base, defined in Alaska Statute 23.20.175(c) as 75 percent of the average annual earnings for covered employment during the immediately preceding state fiscal year, which ends June 30. The state taxable wage base was set at \$45,200 in 2022.

**Figure 1.2 UI Trust Fund Balance, Monthly**

2007 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

## How yearly tax rates are calculated

Alaska’s UI taxes on employers and employees have three components: 1) the average benefit cost rate, or ABCR; 2) individual employer experience factors; and (3) the trust fund solvency adjustment, or TFSA. Tax rates calculated in November apply to the next calendar year. Below is the current formula for calculating tax rates.

Employer tax rate = [(0.73 X ABCR) X experience factor] + TFSA

Employee tax rate = (0.27 X ABCR)

The average benefit cost rate is similar to the benefit cost rate, but for tax rate calculation the ABCR is defined as the cost of benefits (minus interest earnings) over the most recent three state fiscal years, divided by the total payroll of contributing employers over the first three of the last four fiscal years, inflated by the ratio of taxable to total wages of contributing employers in the most recent fiscal year. (See Table 1.5.)

The ABCR measures benefit payments that must be replaced by contributions (taxes). Basing tax rates on a three-year average mitigates single-year rate changes and provides a more stable contribution rate from year to year, a key feature of the system but one that requires a buffer, or reserve, to allow for a smoothed cost recapture.

As of 2010, employers pay 73 percent of the average benefit cost rate and employees pay the remaining 27 percent.

Employee rates are not experience-rated and are therefore uniform. Employer rates, however, vary according to an experience rating system and may include a surtax or credit to help maintain fund solvency. However, employers and employees are subject to minimum rates of 1.00 percent and 0.50 percent and maximums of 6.50 percent and 1.00 percent, respectively.

## Experience rating assigns employers to 20 tax rate classes

Employers with more layoffs generally have a larger impact on unemployment and the payment of UI benefits. Federal guidelines require that each state have an experience rating system.

Alaska has three broad tax rate groups. Most employers fall into the experience-rated group, or “E class.” Those that qualify as an experience-rated firm have at least four quarters of wage history before June 30 of the year preceding the tax year.

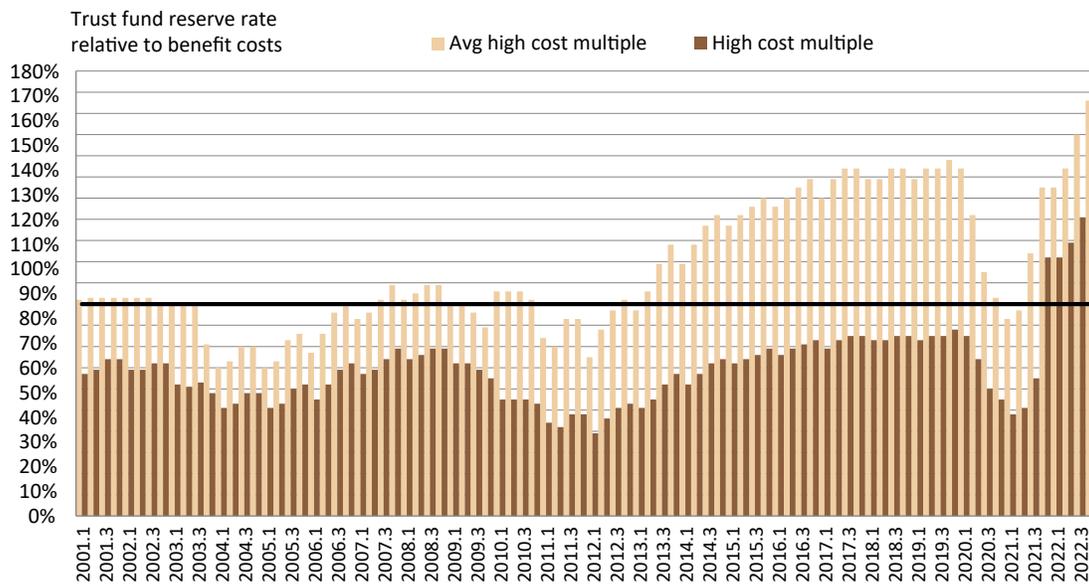
The industry-rated group, or “I class,” contains new employers or those with fewer than four quarters of wage history; they pay a standard industry tax rate.

The penalty-rated group, “P class,” includes employers that either failed to report on a timely basis or are delinquent in their payments. The P class employers are taxed at what is considered the “standard” rate, which can be no less than 5.4 percent.

In 2022, 86.2 percent of all contributing employers were

## Figure 1.3 Other Measures of Trust Fund Adequacy

Cost Multiples, 1st Quarter 2001 Through 3rd Quarter 2022



Source: U.S. Department of Labor, Employment and Training Administration, UI Data Summary

experience-rated, 12.7 percent were industry-rated, and 1.1 percent were penalty-rated. (See Table 1.4.)

Alaska uses a payroll decline method of experience rating. While this is an indirect measure of experience with unemployment, this method’s advantage is its simplicity and cost-effectiveness to administer. The logic behind the payroll decline method is that employers with larger changes in payroll are likely responsible for more compensable unemployment than employers with a lower payroll decline and should therefore contribute more to cover the higher benefit costs of their former employees.

In a payroll decline rating system, each employer’s percent decline in payroll from one quarter to the next is averaged for the prior four to 12 quarters. The resulting decline quotients of all employers are then arrayed in ascending order and divided into 21 rate classes. Each class accounts for roughly 5 percent of the total statewide payroll, except for the 20th and 21st rate classes, which account for 4.99 percent and 0.01 percent, respectively.

Class 21 is the “standard rate class” added in 1984 in response to federal legislation requiring a standard tax rate of 5.4 percent from which the state could reduce tax rates according to experience. No employer is assigned Class 21 by experience rating alone, but rather by direct assignment under administrative penalty; therefore, in practice, it is used as the penalty “P class.”

Experience factors are assigned to each rate class — the

higher the rate class, the greater the experience factor. Experience factors range from 0.4 to 1.65, according to a schedule in AS 23.20.290(c). (See Table 1.5.)

### Trust fund solvency

Financing of the UI system discussed so far revolves around cost recapture, or backward-looking components, and the equitable distribution of such costs by experience rating. While cost recapture is a vital component to keeping the system whole, anticipating future benefit costs is also necessary. To prepare for a reasonable number of elevated claims load scenarios, the financing system also incorporates a readiness component, or forward-looking element.

While the average benefit cost rate accounts for this cost recapture, the final rate may also incorporate a solvency adjustment to keep the fund balance within an ideal range — either a surcharge or a credit.

To absorb benefit payments during elevated demand, the fund targets a reserve of between 3.0 and 3.3 percent of covered wages. This target percentage has been determined by the historical benefit costs that proved appropriate during Alaska’s most severe recession to date: in the 1980s when the single-year costs in 1986 rose as high as 3.38 percent of covered wages.

However, as the benefit schedule has become more and more outdated in the absence of legislative updates, this reserve ratio has proven to be excessive in modern times.

**Table 1.1 Benefit Cost Rate**

2013 to 2022

Year	Taxable Employment			Reimbursable Employment		
	Benefits Paid (In Thousands)	Total Wages (Lagged 1 Yr) (In Thousands)	Benefit Cost Rate (Percent)	Benefits Paid (In Thousands)	Total Wages (Lagged 1 Yr) (In Thousands)	Benefit Cost Rate (Percent)
2013	\$157,746	\$11,390,626	1.4%	\$12,201	\$3,274,322	0.4%
2014	\$144,436	\$11,999,195	1.2%	\$11,012	\$3,372,235	0.3%
2015	\$122,741	\$12,364,344	1.0%	\$9,379	\$3,467,292	0.3%
2016	\$140,678	\$12,814,900	1.1%	\$9,154	\$3,691,886	0.2%
2017	\$120,092	\$13,086,381	0.9%	\$8,371	\$3,921,715	0.2%
2018	\$98,957	\$12,338,999	0.8%	\$7,678	\$3,978,218	0.2%
2019	\$84,027	\$12,196,828	0.7%	\$6,381	\$3,913,701	0.2%
2020	\$307,982	\$12,620,670	2.4%	\$22,222	\$4,038,554	0.6%
2021	\$108,517	\$13,262,054	0.8%	\$9,721	\$4,114,937	0.2%
2022	\$55,694	\$12,761,807	0.4%	\$4,779	\$4,319,879	0.1%

Note: Benefits paid by taxable employers include regular unemployment benefits plus all state supplemental benefit payments plus Alaska's share of extended benefit payments for taxable employers plus the net of benefits paid minus receipts for interstate wage combining.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW)

## Application of the solvency adjustment

State statute dictates that the solvency surcharge may not increase by more than 0.3 percentage points from one year to the next. This limit allows for a multi-year recovery and prevents dramatic tax rate rises from year to year. Given a sufficient reserve pre-recession, the goal is to replenish the fund incrementally, allowing the system to be prepared for the next cycle of elevated demand for benefits.

The trust fund solvency adjustment applies uniformly to all employers, regardless of the assigned rate class. This adjustment ranges from -0.4 percent to 1.1 percent depending on the trust fund reserve rate, according to AS 23.20.290(f).

In 2022, a 0.02 percent surcharge was applied to the fundamental cost-based tax rate for employers.

## Administration of the UI program funded by a federal tax

Separate from state-imposed taxes used solely to finance benefit payments, employers pay an additional federal tax to cover the costs of administering the UI program.

The Federal Unemployment Tax Act, or FUTA, imposes an official tax of 6.0 percent on a base of \$7,000 in wages. However, as long as state law conforms to federal law and there are no outstanding loans to the trust fund, employers receive an offsetting credit of 5.4 percent on the FUTA

tax rate, making the effective tax rate 0.6 percent. The net result is a maximum \$42 tax for each employee.

The purpose of the FUTA credit is to encourage state programs to comply with federal guidelines; as a result, conformity to federal law is frequently the reason for adopting new state provisions. Alaska's Employment Security Act currently conforms to federal law.

## Trust fund revenue includes direct employer reimbursements

While the state trust fund disburses all regular benefits, extended benefits, and supplemental state benefits, they are financed differently.

The federal government reimburses the trust fund for 100 percent of regular and extended benefits paid to former federal employees through its UCFE program and former military employees through its UCX program, as well as a portion (about 50 percent) of all nonfederal extended benefit payments.

The federal government also pays interest on the trust fund balance. As mentioned earlier, the trust fund earned roughly \$7.5 million in interest in 2022, which both offset benefit costs and mitigated solvency taxes. (See Table 1.2.)

Nonprofit organizations and state and local government agencies that opt to reimburse the trust fund directly in-

stead of paying taxes reimburse 100 percent of the regular and extended benefits paid to their former employees.

Through 1988, nonprofit agencies reimbursed only half the extended benefits, but the Alaska Legislature changed the law in 1989 to 100 percent.

Reimbursable employers paid back \$5.4 million in 2022. (See Table 1.7.)

## Training programs receive a share of employees' UI tax contributions

The Alaska Department of Labor and Workforce Development administers two employment training programs that are supported by a portion of the unemployment insurance taxes that employees pay. This is legally possible because it is taken from employee contributions. By federal law, no employer contributions to the UI system can be used for anything but paying unemployment benefits.

The State Training and Employment Program, or STEP, created in 1989, was reauthorized six times and made permanent in 2009. The Technical and Vocational Education Program, TVEP, was enacted in 2000. Both programs began with identical funding definitions (AS 23.15.630 and AS 23.15.835) that provide an amount equal to 0.10 percent of taxable wages.

While the STEP program funding rate has remained constant, the rate for TVEP has increased twice since its inception. The first increase, effective in 2009, was by 50 percent, to 0.15 percent of taxable wages. Then, in 2015, the TVEP rate was increased by an additional 1/100th of a percentage point to 0.16 percent.

At the employee minimum UI tax rate of 0.5 percent, the share of employee tax contributions allocated for STEP ( $0.10 / 0.5$ ) is 20 percent and for TVEP ( $0.16 / 0.5$ ) is 32 percent. As a result, at the minimum employee tax, a combined 52 percent of collected employee tax contributions are dedicated to the two training programs and therefore not deposited into the UI trust fund. However, as the employee tax moves up from the minimum rate, the resulting percentage of the total tax that is allocated to training programs decreases.

In 2022, STEP and TVEP received \$23.4 million. During the last five years, employee tax contributions have provided more than \$104.8 million to these training programs.

# Table 1.2 Trust Fund Deposits and Disbursements

2009 to 2022

## Deposits

Year	UI Tax Contributions (ex. reimb.)	Federal Share Extended Benefits	Amounts Rec'd From Reimb. Employers	Interstate Benefits Wage Combining	Federal Emerg. Comp. <sup>1</sup>	Net Penalty <sup>2</sup>	Other <sup>3</sup>	Trust Fund Interest Earned	Total Revenue Deposited <sup>4</sup>
2009	\$102,925,167	\$24,725,886	\$10,912,421	\$2,628,686	\$57,078,819	\$16,649,388	\$11,794,907	\$14,800,781	\$241,516,056
2010	\$111,699,985	\$37,397,073	\$15,332,275	\$4,046,388	\$98,633,056	\$16,923,833	\$18,325,023	\$11,037,930	\$313,395,563
2011	\$150,876,106	\$18,306,737	\$14,860,497	\$2,748,887	\$104,680,250	\$17,868,163	\$8,902,300	\$8,195,716	\$326,438,656
2012	\$197,162,141	\$5,132,361	\$13,155,741	\$2,127,352	\$96,153,600	\$18,656,384	\$6,894,300	\$6,813,917	\$346,095,795
2013	\$230,041,831	\$432	\$12,745,377	\$2,691,038	\$67,091,600	\$19,606,134	\$6,725,700	\$7,579,692	\$346,481,804
2014	\$190,467,739	\$255,594	\$12,174,813	\$1,999,803	\$1,615,375	\$20,351,281	\$5,200,344	\$8,933,794	\$240,998,743
2015	\$157,355,840	-\$107,100	\$9,403,554	\$1,469,663	-\$1,012,000	\$21,105,260	\$3,503,600	\$9,778,835	\$201,497,652
2016	\$133,321,498	-\$92,300	\$9,285,108	\$3,371,640	-\$868,809	\$20,896,798	\$2,837,000	\$9,951,769	\$178,702,705
2017	\$116,565,296	\$664,130	\$8,490,108	\$1,425,846	-\$485,927	\$20,371,703	\$2,754,263	\$9,983,472	\$159,768,892
2018	\$105,361,536	\$1,359,928	\$7,826,381	\$1,548,831	-\$431,849	\$20,641,194	\$2,415,485	\$10,475,047	\$149,196,553
2019	\$114,308,510	-\$41,539	\$6,507,862	\$1,219,164	-\$205,112	\$10,398,414	\$1,985,376	\$11,602,374	\$145,775,048
2020	\$115,527,314	\$6,625,879	\$15,165,614	\$4,040,628	\$591,058,956	\$382,812	\$14,994,626	\$9,745,050	\$757,540,878
2021	\$153,850,344	\$7,893,494	\$6,235,664	\$3,842,257	\$351,450,143	\$422,013	\$81,889,346	\$6,074,583	\$611,657,845
2022	\$198,269,699	-\$111,826	\$5,444,136	\$1,068,781	-\$1,572,906	\$477,604	\$20,351,562	\$7,455,021	\$231,382,072

## Disbursements

Year	Regular Benefits + SSB	Extended Benefit Payments	Reimb. Benefit Payments	Interstate Benefits Wage Combining	Federal Emerg. Comp. <sup>1</sup>	Training And Building Fund	Other <sup>3</sup>	Total Benefits Disbursed <sup>4</sup>	Reserve Fund Balance <sup>5</sup>
2009	\$160,374,040	\$3,859,727	\$12,107,607	\$17,957,371	\$58,175,601	\$16,606,203	\$28,407,332	\$297,487,880	\$295,937,797
2010	\$171,463,019	\$695,395	\$15,168,986	\$17,011,630	\$97,845,340	\$16,994,436	\$45,552,243	\$364,731,049	\$244,602,311
2011	\$157,292,889	-\$120,273	\$14,032,924	\$14,976,753	\$103,591,824	\$17,846,713	\$27,567,259	\$335,188,089	\$235,852,878
2012	\$144,796,244	-\$8,611	\$12,867,725	\$16,379,383	\$96,700,230	\$18,259,636	\$17,452,431	\$306,447,039	\$275,501,635
2013	\$143,947,724	-\$45,253	\$12,201,378	\$16,534,278	\$66,981,882	\$19,553,480	\$10,397,673	\$269,571,161	\$352,412,278
2014	\$130,377,061	-\$28,211	\$11,012,079	\$16,087,402	-\$926,924	\$20,369,479	\$10,049,951	\$186,940,838	\$406,470,183
2015	\$107,260,211	-\$22,797	\$9,379,205	\$16,973,554	-\$1,006,121	\$21,132,710	\$5,963,904	\$159,680,666	\$448,287,169
2016	\$122,273,218	-\$9,935	\$9,154,423	\$21,786,658	-\$928,223	\$20,844,232	\$4,690,732	\$177,811,107	\$449,178,767
2017	\$102,109,821	\$701,252	\$8,370,751	\$18,706,661	-\$493,488	\$20,439,742	\$3,367,214	\$153,201,955	\$455,745,704
2018	\$81,825,592	\$1,638,878	\$7,678,237	\$16,886,908	-\$434,260	\$20,628,189	\$4,129,787	\$132,353,332	\$472,697,596
2019	\$69,134,015	-\$19,287	\$6,381,133	\$16,131,736	-\$199,322	\$21,312,672	\$1,956,012	\$114,696,959	\$503,775,686
2020	\$286,236,248	\$30,007	\$22,222,251	\$15,838,231	\$596,077,317	\$20,539,511	\$13,282,064	\$954,225,628	\$306,913,813
2021	\$93,819,931	\$5,986	\$12,302,557	\$18,533,686	\$360,994,209	\$21,594,577	\$7,698,744	\$514,949,689	\$396,897,802
2022	\$48,264,984	-\$15,328	\$4,779,198	\$8,513,014	-\$3,510,113	\$23,898,359	\$1,452,764	\$83,382,879	\$544,896,995

<sup>1</sup>EUC-08: Emergency Unemployment Compensation 2008, July 2008 to December 2013; and Pandemic Emergency Unemployment Compensation (PEUC): March 2020 to December 2020

<sup>2</sup>Net collections of penalties and fees

<sup>3</sup>PSE, DUA, TRA, transfer to Training and Building fund, prior year refunds, child support withholding transfers, federal UCFE and UCX benefits and receipts, federal share of regular benefits

<sup>4</sup>Deposits from all sources including federal and all disbursements made to claimants

<sup>5</sup>Amount available for benefits in trust fund on Dec. 31

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor

**Table 1.3 Tax Base, Average Employer and Employee Tax Rates, and Ratio of Taxable to Total Wages**  
2013 to 2022

Year	Wages in Taxable Employment (Thousands)		Taxable Wages as a Percentage of Total Wages	Tax Base	Average Employer Tax Rate		Average Employee Tax Rate	
	Total Wages	Taxable Wages			Percent of Taxable Wages	Percent of Total Wages	Percent of Taxable Wages	Percent of Total Wages
2013	\$12,364,557	\$7,612,142	61.6%	\$36,900	2.64%	1.63%	0.68%	0.4%
2014	\$12,814,900	\$7,751,931	60.5%	\$37,400	1.97%	1.19%	0.62%	0.4%
2015	\$13,086,381	\$8,003,041	61.2%	\$38,700	1.53%	0.94%	0.57%	0.3%
2016	\$12,338,999	\$7,840,089	63.5%	\$39,700	1.28%	0.81%	0.50%	0.3%
2017	\$12,195,754	\$7,766,520	63.7%	\$39,800	1.01%	0.64%	0.50%	0.3%
2018	\$12,620,670	\$7,850,431	62.2%	\$39,500	1.00%	0.62%	0.50%	0.3%
2019	\$13,262,054	\$8,121,663	61.2%	\$39,900	1.00%	0.61%	0.50%	0.3%
2020	\$12,764,403	\$7,779,213	60.9%	\$41,500	1.00%	0.61%	0.50%	0.3%
2021	\$13,388,243	\$8,320,323	62.1%	\$43,600	1.41%	0.88%	0.50%	0.3%
2022	\$14,524,704	\$9,095,177	62.6%	\$45,200	1.53%	0.96%	0.56%	0.4%

Sources: Alaska Statutes 23.20.175 and 23.20.290; and Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

Table 1.4 Employer Accounts by Rate Type and Average Tax Rates by Industry

2022 Employers, Assigned to 2023 Tax Rates, By Rate Type

Industry	Experience Rated		Industry Rated		Penalty Rated		Total Rated Employers	
	E-Rated No.	Percent of E-Rated	I-Rated No.	Percent of I-Rated	P-Rated No.	Percent of P-Rated	Total No.	Total Percent
Agriculture, Forestry, Fishing, and Hunting	260	1.5%	20	0.8%	7	3.0%	287	1.4%
Mining	192	1.1%	22	0.8%	0	0.0%	214	1.0%
Utilities	87	0.5%	7	0.3%	2	0.9%	96	0.5%
Construction	2,277	12.8%	270	10.2%	26	11.2%	2,573	12.4%
Manufacturing	528	3.0%	50	1.9%	8	3.4%	586	2.8%
Wholesale Trade	568	3.2%	51	1.9%	8	3.4%	627	3.0%
Retail Trade	1,684	9.4%	114	4.3%	19	8.2%	1,817	8.8%
Transportation and Warehousing	883	4.9%	87	3.3%	10	4.3%	980	4.7%
Information	326	1.8%	127	4.8%	3	1.3%	456	2.2%
Finance and Insurance	548	3.1%	101	3.8%	6	2.6%	655	3.2%
Real Estate and Rental and Leasing	625	3.5%	66	2.5%	6	2.6%	697	3.4%
Professional and Technical Services	2,115	11.8%	576	21.8%	16	6.9%	2,707	13.1%
Management of Companies	77	0.4%	16	0.6%	1	0.4%	94	0.5%
Administrative and Waste Services	1,129	6.3%	305	11.6%	16	6.9%	1,450	7.0%
Educational Services	314	1.8%	51	1.9%	6	2.6%	371	1.8%
Health Care and Social Assistance	1,864	10.4%	210	8.0%	8	3.4%	2,082	10.0%
Arts, Entertainment, and Recreation	580	3.2%	61	2.3%	5	2.1%	646	3.1%
Accommodations and Food Services	1,718	9.6%	169	6.4%	19	8.2%	1,906	9.2%
Other Services, except Public Administration	1,405	7.9%	190	7.2%	18	7.7%	1,613	7.8%
Public Administration	342	1.9%	1	0.0%	13	5.6%	356	1.7%
Unclassified	336	1.9%	143	5.4%	36	15.5%	515	2.5%
<b>Total</b>	<b>17,858</b>	<b>100.0%</b>	<b>2,637</b>	<b>100.0%</b>	<b>233</b>	<b>100.0%</b>	<b>20,728</b>	<b>100.0%</b>
Percent of Grand Total		86.2%		12.7%		1.1%		100.0%

Average Tax Rates For Experience Rated Firms

	2016	2017	2018	2019	2020	2021	2022	2023
Agriculture, Forestry, Fishing, <sup>1</sup> and Hunting	1.98%	1.64%	1.25%	1.19%	1.05%	1.85%	2.10%	1.62%
Mining	1.75%	1.50%	1.19%	1.17%	1.04%	1.82%	2.15%	1.61%
Utilities	1.36%	1.20%	1.04%	1.03%	1.01%	1.43%	1.54%	1.24%
Construction	1.88%	1.55%	1.20%	1.17%	1.04%	1.84%	2.12%	1.59%
Manufacturing	1.69%	1.39%	1.13%	1.10%	1.03%	1.70%	1.91%	1.44%
Wholesale Trade	1.56%	1.30%	1.08%	1.07%	1.01%	1.58%	1.78%	1.36%
Retail Trade	1.54%	1.29%	1.09%	1.08%	1.02%	1.61%	1.76%	1.34%
Transportation and Warehousing	1.58%	1.34%	1.11%	1.10%	1.02%	1.57%	1.76%	1.40%
Information	1.59%	1.27%	1.07%	1.06%	1.01%	1.48%	1.67%	1.35%
Finance and Insurance	1.45%	1.23%	1.06%	1.04%	1.01%	1.49%	1.67%	1.34%
Real Estate and Rental and Leasing	1.51%	1.28%	1.08%	1.07%	1.01%	1.57%	1.76%	1.37%
Professional and Technical Services	1.61%	1.35%	1.11%	1.09%	1.02%	1.59%	1.79%	1.40%
Management of Companies	1.61%	1.35%	1.08%	1.06%	1.01%	1.54%	1.74%	1.41%
Administrative and Waste Services	1.69%	1.42%	1.14%	1.12%	1.03%	1.69%	1.94%	1.48%
Educational Services	1.70%	1.39%	1.12%	1.10%	1.02%	1.69%	1.89%	1.44%
Health Care and Social Assistance	1.36%	1.17%	1.04%	1.03%	1.01%	1.47%	1.59%	1.25%
Arts, Entertainment, and Recreation	1.79%	1.49%	1.19%	1.17%	1.05%	1.87%	2.15%	1.62%
Accommodations and Food Services	1.62%	1.36%	1.13%	1.11%	1.03%	1.78%	1.99%	1.50%
Other Services, except Public Administration	1.44%	1.23%	1.07%	1.05%	1.01%	1.53%	1.66%	1.31%
Public Administration	1.53%	1.27%	1.06%	1.04%	1.00%	1.49%	1.68%	1.32%
Unclassified	1.73%	1.43%	1.16%	1.14%	1.03%	1.74%	1.91%	1.48%

Notes: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Percentages may not sum to 100 due to rounding. Experience-rated firms have at least four quarters of reported wages. Experienced employers are assigned to one of 20 rate classes based on their average payroll decline experience, regardless of industry. Industry-rated firms are newer employers with fewer than four quarters of reportable wages. They are assigned to the tax class that is closest to their industry average. Penalty-rated firms have failed to submit quarterly reports or pay taxes on schedule.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section, Taxable Wages within Size of Payroll Code, Report BTA4310P

# Table 1.5 UI Tax Rate Calculations and Tax Rates by Rate Class

2023

## Tax Rate Calculations

	SFY 2019	SFY 2020	SFY 2021	SFY 2022
(1) Benefit Cost (Ben-Reimb-Int)	\$77,286,881	\$167,295,250	\$226,438,547	\$65,839,182
(2) Total Wages (taxable employers)	\$12,917,570,719	\$13,111,748,796	\$12,701,056,958	\$14,006,033,033
(3) Taxable Wages				\$8,812,368,866
(4) Benefit Cost for 3 Prev SFY				\$459,572,979
(5) Total Wages, First 3 of Last 4 SFY				\$38,730,376,473
(6) 3-Yr Benefit Cost/Total Payroll (4)/(5)				0.011866
(7) Taxable/Total Wages, Last SFY (3)/(2)				0.629184
(8) Average Benefit Cost Rate (6)/(7)				0.018859
(9) UI Trust Fund Balance, Sep 30				\$509,395,826
(10) Total Wages, Last SFY				\$14,006,033,033
(11) UI Trust Fund Reserve Rate (9)/(10)				0.036370
(12) Solvency Adjustment				-0.0034
<b>Tax Rates (the Percent of Taxable Wages)</b>				
(13) Average Employer Tax Rate: $(0.73 \times \text{ABCR}) + \text{TFSA} = (0.73 \times \#8) + \#12$ (or statutory minimum)				1.04%
(14) Average Employee Tax Rate: $(0.27 \times \text{ABCR}) = (0.27 \times \#8)$ (or statutory minimum)				0.51%

## Tax Rates for Employees and Experience Rated Employers

Rate Class	Experience Factor	Employee Tax Rate Percent	Employer Tax Rate Percent	Total Tax Rate Percent
1	0.40	0.51%	1.00%	1.51%
2	0.45	0.51%	1.00%	1.51%
3	0.50	0.51%	1.00%	1.51%
4	0.55	0.51%	1.00%	1.51%
5	0.60	0.51%	1.00%	1.51%
6	0.65	0.51%	1.00%	1.51%
7	0.70	0.51%	1.00%	1.51%
8	0.80	0.51%	1.00%	1.51%
9	0.90	0.51%	1.00%	1.51%
10	1.00	0.51%	1.04%	1.55%
11	1.00	0.51%	1.04%	1.55%
12	1.10	0.51%	1.17%	1.68%
13	1.20	0.51%	1.31%	1.82%
14	1.30	0.51%	1.45%	1.96%
15	1.35	0.51%	1.52%	2.03%
16	1.40	0.51%	1.59%	2.10%
17	1.45	0.51%	1.66%	2.17%
18	1.50	0.51%	1.73%	2.24%
19	1.55	0.51%	1.79%	2.30%
20	1.60	0.51%	1.86%	2.37%
21	1.65	0.51%	5.40%	5.91%

Notes: Total wages, taxable wages, and UI benefit costs are all for employees (current or former) of contributing (taxable) employers only. Reimbursable employers are excluded.

Employee Tax Rate: Statutory minimum tax rate for employee is 0.50%. (Line 14)

Employer Tax Rate: Statutory minimum tax rate for employer is 1.00%. (Line 13)

Sources: Alaska Statutes 23.20.290; Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW); Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor

**Table 1.6 Administrative Costs**

2013 to 2022

Federal Fiscal Year <sup>1</sup>	FUTA Collections (in millions)	UI Admin. Grants (in millions)	Employment Services		Total Administrative Grants	
			Admin. Grants (In millions)	Other Grants (In millions)	(In millions)	As a Percentage of FUTA
2013	\$12.9	\$23.8	\$7.3	\$1.1	\$31.1	241.1%
2014	\$13.2	\$26.8	\$7.0	\$1.1	\$33.8	256.1%
2015	\$13.2	\$25.6	\$7.0	\$1.0	\$32.6	247.0%
2016	\$13.3	\$24.7	\$7.0	\$1.3	\$31.7	238.3%
2017	\$12.8	\$24.7	\$7.1	\$1.2	\$31.8	248.4%
2018	\$13.5	\$23.5	\$7.0	\$1.3	\$30.5	225.9%
2019	\$13.0	\$22.0	\$7.0	\$1.4	\$29.0	223.1%
2020	\$12.4	\$31.5	\$7.0	\$1.2	\$38.5	310.5%
2021	\$13.0	\$26.8	\$7.0	\$1.3	\$33.8	260.0%
2022	\$12.9	\$23.3	\$7.1	\$0.6	\$30.4	235.7%

<sup>1</sup>The federal fiscal year is a 12-month period beginning Oct. 1 of the prior year, ending Sept. 30 of the following year. For example, FFY 2021 would include activity between Oct. 1, 2020 and Sept. 30, 2021.

Source: U.S. Department of Labor, Employment and Training Administration, Office of Workforce Security  
 Web site: [www.ows.doleta.gov/unemploy/budget.asp](http://www.ows.doleta.gov/unemploy/budget.asp). Select the link: "Estimated FUTA Receipts vs. Amounts Returned."

**Table 1.7 Collections, UI Regular Benefits Paid**

Reimbursable Employment, 2013 to 2022

Year	Collections			Benefits Paid			Total Collections Less Benefits Paid
	Total	Private Nonprofit	Government (State & Local)	Total	Private Nonprofit	Government (State & Local)	
2013	\$12,745,377	\$2,322,614	\$10,422,764	\$12,201,378	\$1,862,748	\$10,338,629	\$544,000
2014	\$12,174,813	\$2,165,050	\$10,009,763	\$11,012,079	\$1,620,903	\$9,391,177	\$1,162,733
2015	\$9,403,554	\$1,819,213	\$7,584,340	\$9,379,205	\$1,389,881	\$7,989,324	\$24,349
2016	\$9,285,108	\$2,004,230	\$7,280,878	\$9,154,423	\$3,376,093	\$5,778,330	\$130,685
2017	\$8,490,108	\$2,177,043	\$6,313,065	\$8,370,751	\$5,610,879	\$2,759,872	\$119,357
2018	\$7,826,381	\$2,101,671	\$5,724,710	\$7,565,158	\$3,371,588	\$4,193,570	\$261,223
2019	\$6,507,862	\$1,864,279	\$4,643,583	\$6,381,133	\$1,507,739	\$4,873,394	\$126,730
2020	\$15,165,614	\$4,064,632	\$11,100,982	\$22,222,251	\$5,095,631	\$17,126,620	-\$7,056,637
2021	\$6,235,664	\$1,557,810	\$4,677,854	\$9,720,746	\$1,919,561	\$7,801,186	-\$3,485,082
2022	\$5,444,136	\$1,574,588	\$3,869,548	\$4,779,198	\$1,049,945	\$3,729,253	\$664,938
<b>10-Year Total</b>							<b>-\$7,507,704</b>

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor

**Table 1.8 Collections, Benefits Paid, Trust Fund Reserves, and Average Employer Tax Rate as a Percentage of Wages 1992 to 2022**

Year	Percent of Total Wages				Percent of Taxable Wages			
	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate	Collections	Benefits Paid	Year-End Reserve	Average Employer Tax Rate
1992	1.66%	2.30%	4.38%	1.38%	2.58%	3.58%	6.82%	2.15%
1993	1.58%	1.95%	4.16%	1.26%	2.46%	3.03%	6.46%	1.96%
1994	1.57%	2.16%	3.72%	1.29%	2.41%	3.33%	5.72%	1.98%
1995	1.62%	2.08%	3.44%	1.34%	2.47%	3.17%	5.26%	2.04%
1996	1.67%	2.03%	3.28%	1.42%	2.56%	3.11%	5.01%	2.17%
1997	1.82%	1.90%	3.35%	1.51%	2.80%	2.94%	5.16%	2.33%
1998	1.74%	1.80%	3.30%	1.43%	2.74%	2.82%	5.19%	2.25%
1999	1.65%	1.94%	3.17%	1.33%	2.55%	3.01%	4.91%	2.06%
2000	1.63%	1.64%	3.18%	1.39%	2.52%	2.53%	4.91%	2.14%
2001	1.51%	1.58%	3.15%	1.31%	2.39%	2.51%	4.99%	2.08%
2002	1.43%	1.53%	3.06%	1.25%	2.27%	2.43%	4.86%	1.99%
2003	1.37%	1.88%	2.58%	1.17%	2.17%	2.98%	4.09%	1.85%
2004	1.51%	1.59%	2.48%	1.38%	2.41%	2.54%	3.96%	2.19%
2005	1.69%	1.41%	2.68%	1.58%	2.69%	2.23%	4.25%	2.50%
2006	1.69%	1.23%	3.07%	1.51%	2.72%	1.99%	4.95%	2.43%
2007	1.44%	1.09%	3.33%	1.19%	2.34%	1.77%	5.42%	1.94%
2008	1.17%	1.09%	3.35%	0.91%	1.93%	1.79%	5.51%	1.50%
2009	0.97%	1.69%	2.78%	0.70%	1.59%	2.78%	4.58%	1.15%
2010	1.03%	1.70%	2.24%	0.81%	1.66%	2.76%	3.64%	1.31%
2011	1.32%	1.49%	2.07%	1.14%	2.17%	2.43%	3.39%	1.87%
2012	1.64%	1.33%	2.30%	1.45%	2.69%	2.17%	3.76%	2.38%
2013	1.86%	1.28%	2.85%	1.63%	3.02%	2.07%	4.63%	2.64%
2014	1.49%	1.13%	3.17%	1.19%	2.46%	1.86%	5.24%	1.97%
2015	1.20%	0.94%	3.43%	0.94%	1.97%	1.53%	5.60%	1.53%
2016	1.08%	1.14%	3.64%	0.81%	1.70%	1.79%	5.73%	1.28%
2017	0.96%	0.84%	3.74%	0.64%	1.50%	1.31%	5.87%	1.01%
2018	0.83%	0.65%	3.75%	0.62%	1.34%	1.04%	6.02%	1.00%
2019	0.86%	0.52%	3.80%	0.61%	1.41%	0.85%	6.20%	1.00%
2020	0.91%	2.24%	2.40%	0.61%	1.49%	3.68%	3.95%	1.00%
2021	1.15%	0.70%	2.96%	0.88%	1.85%	1.13%	4.77%	1.41%
2022	1.37%	0.33%	3.75%	0.96%	2.18%	0.53%	5.99%	1.53%

Note: Benefits paid by taxable employers include regular unemployment benefits plus all state supplemental benefit payments plus Alaska's share of extended benefit payments for taxable employers plus the net of benefits paid minus receipts for interstate wage combining.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Unemployment Insurance Financial Transaction Summary, ETA 2112 report to the U.S. Department of Labor; Quarterly Census of Employment and Wages (QCEW)

## Chapter 2

# Claims, Claimants, and Benefit Payments by Industry

Created by the Employment Security Act of 1937, the regular benefits program was loosely modeled after work separation benefit programs in Europe at the time.

In 2022, 21,912 individuals filed for and collected at least one week of UI benefits, which was 27,296 fewer people than the prior year. (See Figure 2.4.)

Weekly claims averaged 5,279, down 51 percent from the weekly average of 10,807 in 2021. However, throughout the year, claims varied significantly (as they typically do) by week, with the low in late August at 3,307 and the peak in early February at 8,355.

### Monetary eligibility

Eligibility for regular benefits requires a person to earn at least \$2,500 in wages in the base period with at least \$250 earned outside the highest wage quarter of the base period.

A claimant's base period is defined as the first four of the five most recently completed quarters. While base period wages are directly related to a claimant's actual

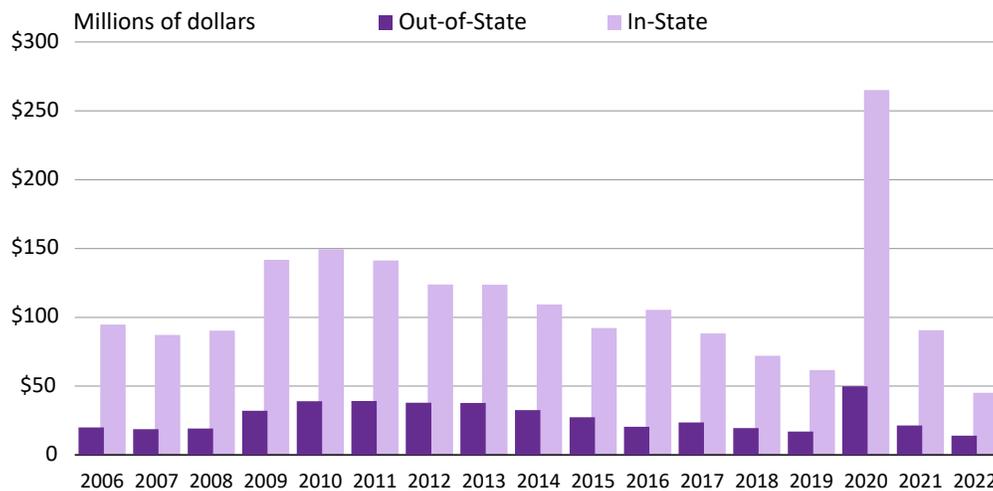
wages over a given period, they aren't always identical. For computing benefits payable, base period wages are determined as follows:

- If 90 percent or more of wages are paid in one calendar quarter, base period wages are calculated as the sum of the remaining wages in the other three quarters multiplied by 10; or
- If the insured workers are paid less than 90 percent of their wages in one calendar quarter, base period wages are simply the wages during the base period.

The weekly benefit amount depends on the base period wages, found in the benefits schedule. As of 2009, the minimum weekly benefit amount is \$56, which corresponds to \$2,500 in base period wages and increases by \$2 increments for each additional \$250 in wages. The maximum is \$370 for base period wages of \$41,750 or more. (See Table 2.3.)

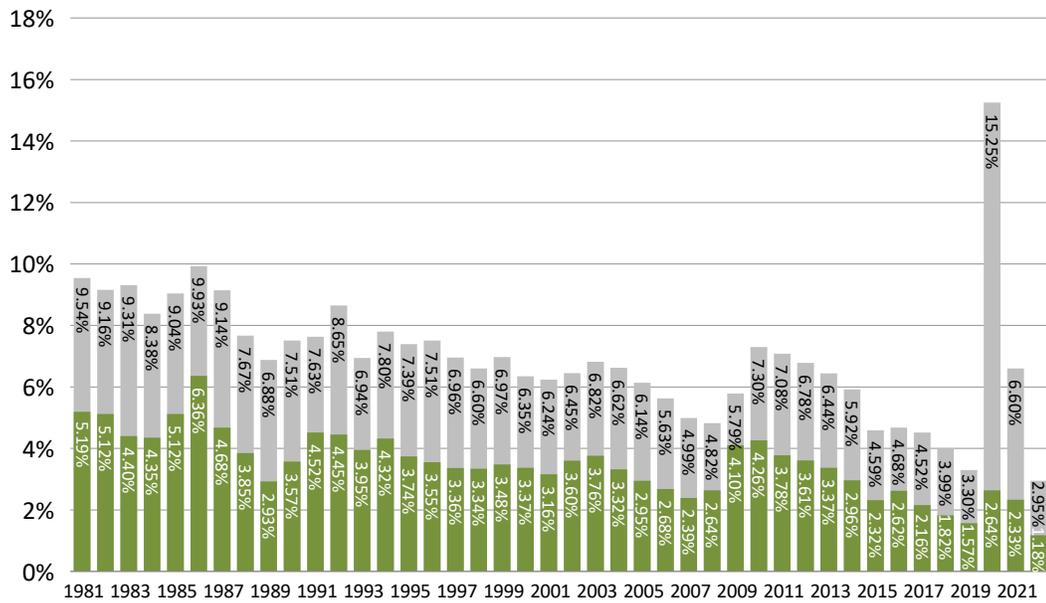
The average weekly benefit amount in Alaska in 2022 was \$267.55. While claimants were eligible for an average of 20.7 weeks of benefits, the actual average duration was

**Figure 2.1** Amount of UI Payments, Regular Benefits  
2006 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

**Figure 2.2 Insured Unemployment Rate**  
Highest and Lowest Weeks, 1981 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

9.6 weeks. Both the average for the eligible duration and the actual duration were down from 2021. (See Table 2.5.)

### Claimants with children receive an additional weekly allowance

Alaska is one of 13 states that provide additional benefits to UI claimants with dependents. The allowance increases the maximum amount of benefits payable during the claim because it is added to the basic weekly benefit.

Dependent benefits add the concept of need into a system that is fundamentally an employment loss insurance program. In Alaska, for example, the maximum per-week dependent allowance can exceed the base weekly benefit amount for individuals earning less than \$4,500 during their base period.

Claimants are normally eligible to receive \$24 per dependent per week up to a maximum of \$72 for three. To qualify for dependent benefits, the child must be younger than 18 and be an unmarried child or stepchild of the claimant who is lawfully in the claimant’s physical custody at the time of the claim or depends on the claimant for more than 50 percent of his or her support.

A dependent may also be the claimant’s legal ward, of any age, who is dependent on the claimant for more than 50 percent of his or her support and is physically or mentally unable to work.

### Duration depends on work stability

The length of time a person may claim benefits varies in each state, and in Alaska, it varies with each claimant. Alaska sets the potential duration of benefits for each claimant by dividing the base period earnings by the earnings in the highest quarter. The intent is to provide a duration of benefits that reflects the duration of employment; the assumption is the higher the ratio, the more stable the earnings.

The potential duration of benefits is defined by a schedule in AS 23.20.350(e) and ranges from 16 weeks with a ratio of less than 1.50 to 26 weeks with a ratio of 3.50 or more. (See Table 2.4.) Claimants with a ratio of less than 1.50 have earned more than two-thirds of their wages in one quarter.

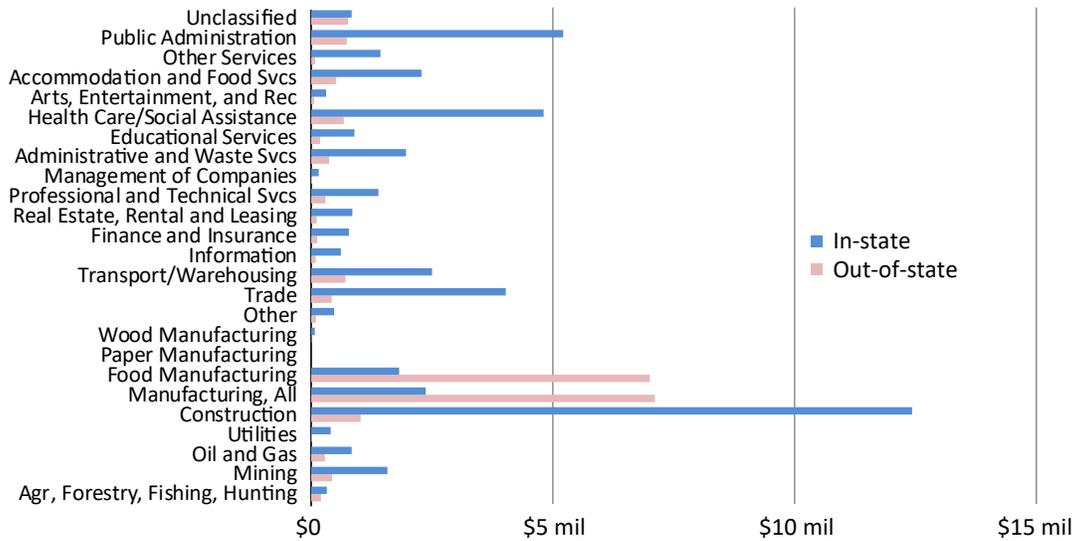
In Alaska’s highly seasonal economy, the amount paid to claimants in the late winter is frequently double the amount disbursed in the late summer. The state’s duration schedule contributes to this high winter claims load by providing a minimum of 16 weeks of benefits to claimants without a disqualification.

### Duration shorter for claimants who quit or were fired

All states either disqualify or postpone benefits for claimants who voluntarily quit work without good cause or are

**Figure 2.3 UI Regular Benefit Payments by Industry**

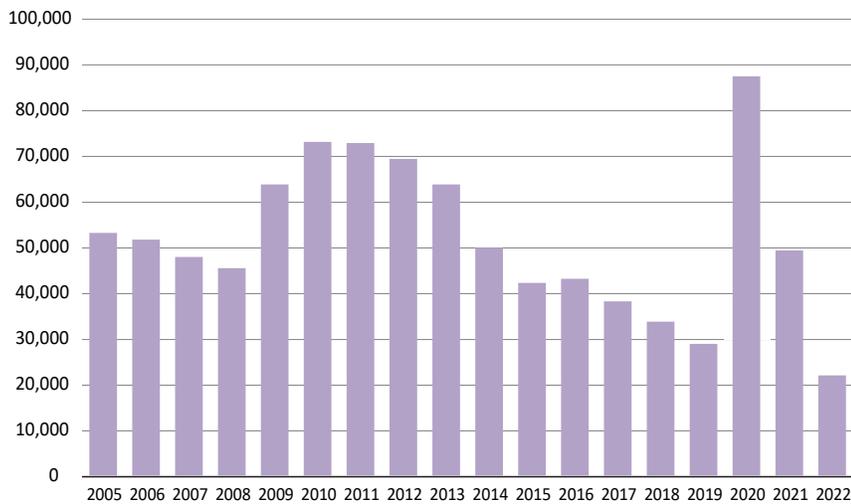
For In-State and Out-of-State Claimants, 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

**Figure 2.4 Claimants Receiving at Least One Week's Benefit Payment During Year**

2005 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

discharged for misconduct. Forty-eight states deny benefits to someone who quits or is fired from their job.

Alaska and two other states either postpone or reduce benefits or do both rather than disqualify. Claimants in Alaska who quit or are fired must wait six weeks for their benefits to begin, including the week waiting period for all claimants. Their total benefit is also reduced by equal to three times their weekly benefit amount.

Alaska's policy on work separation is the most lenient in the nation. The primary argument for the six-week waiting period is that the disqualification should be no longer than it takes the average person to find work. The rationale is that after the six-week waiting period, the workers' continuing unemployment is no longer due to their reasons for leaving an employer but to the unavailability of work.

### Alaska sent 23.5 percent of its regular UI payments outside Alaska in 2022

Alaska paid out \$13.9 million in benefit payments to claimants living outside the state in 2022. In 2021, \$21.4 million went outside Alaska. (See Table 2.9.) Interstate claimants are people who earned wages in Alaska during their base period but lived out of state when UI benefits were paid.

Over 48 percent of the benefits sent out of state in 2022 went to three states: California (24.8 percent), Washington (17.3 percent), and Texas (6.2 percent).

**Table 2.1 Insured Unemployment**  
1993 to 2022

Year	Covered Employment	Insured Unemployment	Insured Unemployment Rate (IUR)
1993	226,475	12,213	5.4%
1994	223,455	13,554	6.1%
1995	237,816	12,885	5.4%
1996	239,746	13,120	5.5%
1997	244,255	12,095	5.0%
1998	250,251	12,140	4.9%
1999	252,228	12,866	5.1%
2000	254,310	12,290	4.8%
2001	265,463	12,224	4.6%
2002	270,525	13,980	5.2%
2003	274,706	14,259	5.2%
2004	279,151	13,471	4.8%
2005	285,560	12,443	4.4%
2006	291,179	11,649	4.0%
2007	294,001	10,503	3.6%
2008	298,443	10,995	3.7%
2009	296,814	14,277	4.8%
2010	299,311	13,896	4.6%
2011	305,016	13,325	4.4%
2012	311,059	12,520	4.0%
2013	313,278	11,959	3.8%
2014	315,332	10,659	3.4%
2015	316,730	8,757	2.8%
2016	311,090	9,431	3.0%
2017	307,063	8,460	2.8%
2018	306,312	7,172	2.3%
2019	308,516	6,130	2.0%
2020	282,087	27,029	9.6%
2021	289,946	9,116	3.1%
2022	298,762	4,217	1.4%

Notes: Insured unemployment is a weekly average of claimants derived from total weeks claimed in a calendar year divided by 52. Covered employment excludes the federal government.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW); ETA 5159 report to the U.S. Department of Labor, Line 201-10 and 201-11

## Table 2.2 UI Claimant Characteristics

2022

	Number	Percent of Total		Number	Percent of Total
Total Claimants	21,912	100.0			
<b>Gender:</b>			<b>Occupation:</b>		
Male	13,379	61.1	Agriculture, Forestry, and Fishing	378	1.7
Female	8,363	38.2	Benchmark	93	0.4
Indeterminate	112	0.5	Clerical and Sales	2,572	11.7
Did not answer	58	0.3	Machine Trades	558	2.5
			Processing	2,012	9.2
<b>Age:</b>			Professional, Technical, Managerial Services	2,556	11.7
Less than 21	202	0.9	Structural Work	2,673	12.2
21 - 24	1,036	4.7	Miscellaneous and Unknown	4,475	20.4
25 - 34	5,342	24.4		6,595	30.1
35 - 44	5,734	26.2	<b>Average Annual Earnings:</b>		
45 - 54	4,332	19.8	\$0 - \$9,999	2,361	10.8
55 - 64	4,021	18.4	\$10,000 - \$19,999	3,798	17.3
65 or over	1,245	5.7	\$20,000 - \$29,999	3,940	18.0
			\$30,000 - \$39,999	3,359	15.3
<b>Number of Dependents:</b>			\$40,000 - \$49,999	2,498	11.4
0	15,012	68.5	\$50,000 - \$59,999	1,737	7.9
1	2,938	13.4	\$60,000 - \$69,999	1,180	5.4
2	2,095	9.6	\$70,000 - \$79,999	861	3.9
3 or more	1,867	8.5	\$80,000 - \$89,999	652	3.0
			\$90,000+	1,526	7.0
<b>Ethnic Background:</b>			<b>Location:</b>		
Alaska Native or American Indian	5,503	25.1	Aleutians East Borough	47	0.2
Asian and Pacific Islander	2,433	11.1	Aleutians West Census Area	176	0.8
Black	1,235	5.6	Anchorage, Municipality	5464	24.9
Hispanic	13	0.1	Bethel Census Area	789	3.6
White	11,005	50.2	Bristol Bay Borough	27	0.1
Other	481	2.2	Chugach Census Area	217	1.0
No Information	1,242	5.7	Copper River Census Area	301	1.4
			Denali Borough	97	0.4
<b>Industry:</b>			Dillingham Census Area	105	0.5
Agriculture, Forestry, Fishing and Hunting	213	1.0	Fairbanks North Star Borough	1969	9.0
Mining	641	2.9	Haines Borough	119	0.5
Oil and Gas	359	1.6	Hoonah-Angoon Census Area	112	0.5
Other Mining	282	1.3	Juneau, City and Borough	508	2.3
Utilities	138	0.6	Kenai Peninsula Borough	1576	7.2
Construction	4,002	18.3	Ketchikan Gateway Borough	287	1.3
Manufacturing	3,336	15.2	Kodiak Island Borough	503	2.3
Food Products	3,094	14.1	Kusilvak Census Area	416	1.9
Wood Products	31	0.1	Lake and Peninsula Borough	51	0.2
Other Manufacturing	211	1.0	Matanuska-Susitna Borough	2907	13.3
Trade	2,023	9.2	Nome Census Area	383	1.7
Transportation and Warehousing	1,312	6.0	North Slope Borough	129	0.6
Information	200	0.9	Northwest Arctic Borough	348	1.6
Finance and Insurance	311	1.4	Petersburg Borough	128	0.6
Real Estate, Rental, and Leasing	350	1.6	Prince of Wales-Hyder CA	222	1.0
Professional and Technical Services	592	2.7	Southeast Fairbanks Census Area	83	0.4
Management of Companies	54	0.2	Sitka, City and Borough	117	0.5
Administrative and Waste Services	961	4.4	Skagway, Municipality	94	0.4
Educational Services	446	2.0	Unknown	1	0
Health Care and Social Assistance	1,998	9.1	Wrangell, City and Borough	54	0.2
Arts, Entertainment and Recreation	218	1.0	Yakutat, City and Borough	24	0.1
Accommodation and Food Services	1,569	7.2	Yukon-Koyukuk Census Area	293	1.3
Other Services, except Public Admin	578	2.6			
Public Administration	2,303	10.5	<b>Total in state</b>	<b>17,547</b>	<b>80.1</b>
Unclassified/Unknown	667	3.0	<b>Total out of state</b>	<b>4,365</b>	<b>19.9</b>

Notes: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Percentages may not sum to 100 due to rounding.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: UI Claimant Characteristics Files

**Table 2.3 Schedule of UI Weekly Benefit Amounts**

Effective January 1, 2009

Base Period Wages		Weekly Benefit Amount	Base Period Wages		Weekly Benefit Amount	Base Period Wages		Weekly Benefit Amount
At Least	Less Than		At Least	Less Than		At Least	Less Than	
\$0	\$2,500	\$0	\$15,250	\$15,500	\$158	\$28,250	\$28,500	\$262
\$2,500	\$2,750	\$56	\$15,500	\$15,750	\$160	\$28,500	\$28,750	\$264
\$2,750	\$3,000	\$58	\$15,750	\$16,000	\$162	\$28,750	\$29,000	\$266
\$3,000	\$3,250	\$60	\$16,000	\$16,250	\$164	\$29,000	\$29,250	\$268
\$3,250	\$3,500	\$62	\$16,250	\$16,500	\$166	\$29,250	\$29,500	\$270
\$3,500	\$3,750	\$64	\$16,500	\$16,750	\$168	\$29,500	\$29,750	\$272
\$3,750	\$4,000	\$66	\$16,750	\$17,000	\$170	\$29,750	\$30,000	\$274
\$4,000	\$4,250	\$68	\$17,000	\$17,250	\$172	\$30,000	\$30,250	\$276
\$4,250	\$4,500	\$70	\$17,250	\$17,500	\$174	\$30,250	\$30,500	\$278
\$4,500	\$4,750	\$72	\$17,500	\$17,750	\$176	\$30,500	\$30,750	\$280
\$4,750	\$5,000	\$74	\$17,750	\$18,000	\$178	\$30,750	\$31,000	\$282
\$5,000	\$5,250	\$76	\$18,000	\$18,250	\$180	\$31,000	\$31,250	\$284
\$5,250	\$5,500	\$78	\$18,250	\$18,500	\$182	\$31,250	\$31,500	\$286
\$5,500	\$5,750	\$80	\$18,500	\$18,750	\$184	\$31,500	\$31,750	\$288
\$5,750	\$6,000	\$82	\$18,750	\$19,000	\$186	\$31,750	\$32,000	\$290
\$6,000	\$6,250	\$84	\$19,000	\$19,250	\$188	\$32,000	\$32,250	\$292
\$6,250	\$6,500	\$86	\$19,250	\$19,500	\$190	\$32,250	\$32,500	\$294
\$6,500	\$6,750	\$88	\$19,500	\$19,750	\$192	\$32,500	\$32,750	\$296
\$6,750	\$7,000	\$90	\$19,750	\$20,000	\$194	\$32,750	\$33,000	\$298
\$7,000	\$7,250	\$92	\$20,000	\$20,250	\$196	\$33,000	\$33,250	\$300
\$7,250	\$7,500	\$94	\$20,250	\$20,500	\$198	\$33,250	\$33,500	\$302
\$7,500	\$7,750	\$96	\$20,500	\$20,750	\$200	\$33,500	\$33,750	\$304
\$7,750	\$8,000	\$98	\$20,750	\$21,000	\$202	\$33,750	\$34,000	\$306
\$8,000	\$8,250	\$100	\$21,000	\$21,250	\$204	\$34,000	\$34,250	\$308
\$8,250	\$8,500	\$102	\$21,250	\$21,500	\$206	\$34,250	\$34,500	\$310
\$8,500	\$8,750	\$104	\$21,500	\$21,750	\$208	\$34,500	\$34,750	\$312
\$8,750	\$9,000	\$106	\$21,750	\$22,000	\$210	\$34,750	\$35,000	\$314
\$9,000	\$9,250	\$108	\$22,000	\$22,250	\$212	\$35,000	\$35,250	\$316
\$9,250	\$9,500	\$110	\$22,250	\$22,500	\$214	\$35,250	\$35,500	\$318
\$9,500	\$9,750	\$112	\$22,500	\$22,750	\$216	\$35,500	\$35,750	\$320
\$9,750	\$10,000	\$114	\$22,750	\$23,000	\$218	\$35,750	\$36,000	\$322
\$10,000	\$10,250	\$116	\$23,000	\$23,250	\$220	\$36,000	\$36,250	\$324
\$10,250	\$10,500	\$118	\$23,250	\$23,500	\$222	\$36,250	\$36,500	\$326
\$10,500	\$10,750	\$120	\$23,500	\$23,750	\$224	\$36,500	\$36,750	\$328
\$10,750	\$11,000	\$122	\$23,750	\$24,000	\$226	\$36,750	\$37,000	\$330
\$11,000	\$11,250	\$124	\$24,000	\$24,250	\$228	\$37,000	\$37,250	\$332
\$11,250	\$11,500	\$126	\$24,250	\$24,500	\$230	\$37,250	\$37,500	\$334
\$11,500	\$11,750	\$128	\$24,500	\$24,750	\$232	\$37,500	\$37,750	\$336
\$11,750	\$12,000	\$130	\$24,750	\$25,000	\$234	\$37,750	\$38,000	\$338
\$12,000	\$12,250	\$132	\$25,000	\$25,250	\$236	\$38,000	\$38,250	\$340
\$12,250	\$12,500	\$134	\$25,250	\$25,500	\$238	\$38,250	\$38,500	\$342
\$12,500	\$12,750	\$136	\$25,500	\$25,750	\$240	\$38,500	\$38,750	\$344
\$12,750	\$13,000	\$138	\$25,750	\$26,000	\$242	\$38,750	\$39,000	\$346
\$13,000	\$13,250	\$140	\$26,000	\$26,250	\$244	\$39,000	\$39,250	\$348
\$13,250	\$13,500	\$142	\$26,250	\$26,500	\$246	\$39,250	\$39,500	\$350
\$13,500	\$13,750	\$144	\$26,500	\$26,750	\$248	\$39,500	\$39,750	\$352
\$13,750	\$14,000	\$146	\$26,750	\$27,000	\$250	\$39,750	\$40,000	\$354
\$14,000	\$14,250	\$148	\$27,000	\$27,250	\$252	\$40,000	\$40,250	\$356
\$14,250	\$14,500	\$150	\$27,250	\$27,500	\$254	\$40,250	\$40,500	\$358
\$14,500	\$14,750	\$152	\$27,500	\$27,750	\$256	\$40,500	\$40,750	\$360
\$14,750	\$15,000	\$154	\$27,750	\$28,000	\$258	\$40,750	\$41,000	\$362
\$15,000	\$15,250	\$156	\$28,000	\$28,250	\$260	\$41,000	\$41,250	\$364
						\$41,250	\$41,500	\$366
						\$41,500	\$41,750	\$368
						\$41,750	\$42,000	\$370
						\$42,000		\$370

Source: Alaska Statute 23.20.350(d)

**Table 2.4 Schedule of Weekly Benefits Duration**

Effective October 1, 1980

<b>Ratio of Base Period Earnings to High Quarter Earnings</b>	<b>Duration of Benefits (in Weeks)</b>
Less than 1.50	16
1.50-1.99	18
2.00-2.49	20
2.50-2.99	22
3.00-3.49	24
3.50 or more	26

Source: Alaska Statute 23.20.350(e)

**Table 2.5 UI Regular Benefits**

2013 to 2022

<b>Year</b>	<b>Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Duration in Weeks</b>			<b>Avg Weekly Benefit</b>	<b>Maximum Weekly Benefit Amount</b>	
			<b>Potential</b>	<b>Actual</b>	<b>Actual for Exhausts</b>		<b>Benefits Without Dependents</b>	<b>Benefits With Dependents</b>
2013	794,811	20,017	20.9	11.9	19.7	\$250.04	\$370	\$442
2014	703,193	16,746	20.8	11.5	20.8	\$236.58	\$370	\$442
2015	573,462	12,068	21.0	10.9	21.0	\$248.82	\$370	\$442
2016	604,889	12,522	21.2	11.6	21.5	\$258.83	\$370	\$442
2017	536,330	11,482	21.1	11.1	16.1	\$253.37	\$370	\$442
2018	454,717	9,607	20.5	10.6	14.4	\$242.99	\$370	\$442
2019	389,566	7,282	21.0	10.5	16.1	\$262.29	\$370	\$442
2020	1,410,618	20,146	21.5	13.4	22.0	\$243.85	\$370	\$595
2021	560,572	11,859	20.9	10.5	19.4	\$248.33	\$370	\$442
2022	273,220	4,097	20.7	9.6	20.7	\$267.55	\$370	\$442

Notes: Payment data are for taxable and reimbursable benefits. Exhaustion means a person received the maximum number of weeks' payments available in a particular program. Dependent benefit is \$24 per dependent, to a maximum of three (\$72), but in 2020 the dependent allowance was increased to \$75 each because of the pandemic.

Sources: Alaska Department of Labor and Workforce Development, Research and Analysis Section: ETA 5159 report to the U.S. Department of Labor; and Claimant Characteristics Report

**Table 2.6 Extended Benefits**

2013 to 2022

<b>Year</b>	<b>Number of Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Weekly Benefit</b>
2013	11	1	80.86
2014	0	0	NA
2015	0	0	NA
2016	0	0	NA
2017	7,367	1	246.70
2018	16,024	964	235.23
2019	0	0	NA
2020	36,820	191	211.72
2021	43,478	3	265.93
2022	28	0	289.05

**Table 2.7 State Supplemental Benefits**

2013 to 2022

<b>Year</b>	<b>Number of Weeks Claimed</b>	<b>Number of Final Payments</b>	<b>Average Weekly Benefit</b>
2013	29	0	\$125.92
2014	0	0	NA
2015	0	0	NA
2016	19	0	NA
2017	73	0	\$70.50
2018	116	0	\$67.74
2019	12	0	NA
2020	453	3	\$69.36
2021	391	0	\$181.17
2022	0	0	NA

*Sources for Tables 2.6 and 2.7: Alaska Department of Labor and Workforce Development, Research and Analysis Section; and ETA 5159 report to the U.S. Department of Labor*

**Table 2.8 UI Regular Benefit Payments by Industry**

Intrastate, 2017 to 2022

<b>Number of Weeks Paid</b>						
<b>Industry</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Agriculture, Forestry, Fishing, and Hunting	1,662	1,213	1,046	4,838	2,701	1,219
Mining, All	20,055	9,079	6,219	42,056	11,938	4,667
Oil and Gas	16,477	5,767	3,253	36,906	8,678	2,369
Utilities	1,807	1,688	1,929	3,369	1,851	1,393
Construction	68,426	54,687	47,511	100,126	62,838	37,553
Manufacturing, All	21,530	22,542	17,429	48,614	22,413	9,779
Food Products	17,332	18,682	14,214	35,020	17,884	7,836
Paper Products	1	20	0	2	0	0
Wood Products	570	627	414	1,296	632	292
Other Products	3,627	3,213	2,801	12,296	3,897	1,651
Trade	39,272	35,275	28,134	130,482	40,188	17,059
Transportation and Warehousing	19,992	16,897	16,183	79,378	19,639	9,437
Information	3,882	3,206	2,987	9,579	2,704	1,841
Finance and Insurance	5,464	4,909	4,157	11,861	5,563	2,643
Real Estate, Rental, and Leasing	7,188	5,834	4,911	16,073	6,441	3,122
Professional and Technical Services	11,456	8,908	6,706	27,473	10,217	4,609
Management of Companies	1,094	880	847	2,140	826	438
Administrative and Waste Services	17,659	13,886	11,709	49,051	18,172	7,424
Educational Services	7,167	5,823	5,531	30,062	7,215	3,505
Health Care and Social Assistance	28,815	26,824	24,175	110,953	34,781	17,106
Arts, Entertainment, and Recreation	4,508	3,871	3,666	22,218	3,766	1,814
Accommodation and Food Services	28,598	24,813	20,203	189,763	34,276	10,851
Other Services, exc Public Administration	11,888	10,708	8,355	41,522	12,048	5,379
Public Administration	32,226	29,614	26,044	56,440	36,416	20,923
Unclassified	4,918	4,641	3,834	19,587	8,650	3,273

<b>Amount of Payments</b>						
<b>Industry</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Agriculture, Forestry, Fishing, and Hunting	\$422,237	\$304,776	\$266,769	\$1,187,694	\$719,248	\$319,792
Mining, All	\$7,028,636	\$3,058,566	\$1,975,715	\$16,454,495	\$4,285,906	\$1,576,989
Oil and Gas	\$5,872,424	\$2,019,309	\$1,046,877	\$14,753,464	\$3,206,561	\$835,120
Utilities	\$536,455	\$457,474	\$531,377	\$1,049,446	\$513,534	\$401,080
Construction	\$22,072,924	\$17,267,720	\$15,021,280	\$33,608,826	\$21,181,240	\$12,429,248
Manufacturing, All	\$4,489,660	\$4,580,331	\$3,633,625	\$11,271,720	\$5,229,686	\$2,365,216
Food Products	\$3,299,968	\$3,513,693	\$2,724,961	\$7,447,629	\$3,937,607	\$1,816,651
Paper Products	\$292	\$3,936	\$0	\$846	\$0	\$0
Wood Products	\$149,277	\$169,278	\$104,701	\$338,473	\$192,251	\$74,544
Other Products	\$1,040,123	\$893,424	\$803,963	\$3,484,772	\$1,099,828	\$474,021
Trade	\$8,830,563	\$7,876,424	\$6,250,193	\$30,653,708	\$9,004,189	\$4,024,274
Transportation and Warehousing	\$5,203,376	\$4,159,049	\$4,110,133	\$22,553,917	\$5,200,037	\$2,500,906
Information	\$1,212,377	\$1,017,713	\$935,086	\$2,596,536	\$821,884	\$611,207
Finance and Insurance	\$1,539,178	\$1,388,899	\$1,194,383	\$3,843,021	\$1,686,255	\$777,615
Real Estate, Rental, and Leasing	\$1,688,341	\$1,362,298	\$1,227,249	\$4,361,861	\$1,758,865	\$852,132
Professional and Technical Services	\$3,417,468	\$2,507,218	\$1,886,007	\$8,190,379	\$3,141,141	\$1,390,526
Management of Companies	\$338,605	\$268,908	\$254,066	\$682,237	\$252,287	\$152,897
Administrative and Waste Services	\$4,366,480	\$3,368,703	\$2,832,869	\$12,747,148	\$4,700,278	\$1,963,786
Educational Services	\$1,659,375	\$1,317,301	\$1,290,447	\$6,768,422	\$1,737,425	\$894,887
Health Care and Social Assistance	\$7,418,574	\$7,017,532	\$6,440,593	\$32,107,366	\$9,255,407	\$4,807,478
Arts, Entertainment, and Recreation	\$831,834	\$693,268	\$666,643	\$4,411,463	\$716,441	\$309,358
Accommodation and Food Services	\$5,649,292	\$4,745,140	\$4,096,849	\$42,002,099	\$6,392,186	\$2,280,096
Other Services, exc Public Administration	\$2,899,848	\$2,665,958	\$2,030,294	\$10,629,715	\$2,939,000	\$1,431,570
Public Administration	\$7,448,020	\$6,793,718	\$6,089,082	\$15,019,224	\$8,818,310	\$5,213,442
Unclassified	\$1,259,741	\$1,175,742	\$1,015,024	\$4,873,822	\$2,000,458	\$837,306

Table 2.8 (cont.)

## UI Regular Benefit Payments by Industry

Intrastate, 2017 to 2022

## Average Weekly Payment

Industry	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing, and Hunting	\$254.05	\$251.26	\$255.04	\$245.49	\$266.29	\$262.34
Mining, All	\$350.47	\$336.88	\$317.69	\$391.25	\$359.01	\$337.90
Oil and Gas	\$356.40	\$350.15	\$321.82	\$399.76	\$369.50	\$352.52
Utilities	\$296.88	\$271.02	\$275.47	\$311.50	\$277.44	\$287.93
Construction	\$322.58	\$315.76	\$316.16	\$335.67	\$337.08	\$330.98
Manufacturing, All	\$208.53	\$203.19	\$208.48	\$231.86	\$233.33	\$241.87
Food Products	\$190.40	\$188.08	\$191.71	\$212.67	\$220.17	\$231.83
Paper Products	NA	\$196.80	NA	NA	NA	NA
Wood Products	\$261.89	\$269.98	\$252.90	\$261.17	\$304.19	\$255.29
Other Products	\$286.77	\$278.07	\$287.03	\$283.41	\$282.22	\$287.11
Trade	\$224.86	\$223.29	\$222.16	\$234.93	\$224.05	\$235.90
Transportation and Warehousing	\$260.27	\$246.14	\$253.98	\$284.13	\$264.78	\$265.01
Information	\$312.31	\$317.44	\$313.05	\$271.07	\$303.95	\$332.00
Finance and Insurance	\$281.69	\$282.93	\$287.32	\$324.00	\$303.12	\$294.22
Real Estate, Rental, and Leasing	\$234.88	\$233.51	\$249.90	\$271.38	\$273.07	\$272.94
Professional and Technical Services	\$298.31	\$281.46	\$281.24	\$298.12	\$307.44	\$301.70
Management of Companies	\$309.51	\$305.58	\$299.96	\$318.80	\$305.43	\$349.08
Administrative and Waste Services	\$247.27	\$242.60	\$241.94	\$259.88	\$258.65	\$264.52
Educational Services	\$231.53	\$226.22	\$233.31	\$225.15	\$240.81	\$255.32
Health Care and Social Assistance	\$257.46	\$261.61	\$266.42	\$289.38	\$266.11	\$281.04
Arts, Entertainment, and Recreation	\$184.52	\$179.09	\$181.84	\$198.55	\$190.24	\$170.54
Accommodation and Food Services	\$197.54	\$191.24	\$202.78	\$221.34	\$186.49	\$210.13
Other Services, exc Public Administration	\$243.93	\$248.97	\$243.00	\$256.00	\$243.94	\$266.14
Public Administration	\$231.12	\$229.41	\$233.80	\$266.11	\$242.15	\$249.17
Unclassified	\$256.15	\$253.34	\$264.74	\$248.83	\$231.27	\$255.82

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Some line values are subsets of other lines, e.g., Mining and Manufacturing.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Claimant Characteristics Report

**Table 2.9 UI Regular Benefit Payments by Industry**

Interstate, 2017 to 2022

<b>Number of Weeks Paid</b>						
<b>Industry</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Agriculture, Forestry, Fishing, and Hunting	748	580	464	1,176	786	596
Mining, All	6,035	2,598	1,997	21,919	3,883	1,185
Oil and Gas	4,824	1,713	1,167	20,589	3,272	766
Utilities	187	150	136	207	85	43
Construction	6,073	4,852	3,719	8,427	5,112	2,853
Manufacturing, All	32,986	30,196	27,595	46,418	33,186	25,208
Food Products	32,358	29,682	27,203	45,107	32,528	24,905
Paper Products	0	0	0	0	0	0
Wood Products	59	42	42	122	46	23
Other Products	569	472	350	1,189	612	280
Trade	4,433	3,365	3,009	10,060	3,395	1,466
Transportation and Warehousing	4,343	4,451	4,241	13,900	3,766	2,260
Information	570	571	462	853	371	254
Finance and Insurance	934	806	655	1,106	499	339
Real Estate, Rental, and Leasing	730	520	468	1,177	760	336
Professional and Technical Services	2,946	1,831	1,703	6,014	2,168	911
Management of Companies	17	129	126	151	82	66
Administrative and Waste Services	2,628	2,359	1,823	6,544	1,967	1,181
Educational Services	1,018	1,221	863	2,687	877	560
Health Care and Social Assistance	4,542	3,821	2,633	9,090	3,845	2,054
Arts, Entertainment, and Recreation	611	625	533	3,608	530	225
Accommodation and Food Services	5,663	4,574	3,983	18,345	3,599	2,083
Other Services, exc Public Administration	926	985	654	2,390	715	275
Public Administration	4,551	4,116	3,301	5,106	3,433	2,266
Unclassified	4,063	3,542	2,871	8,840	3,780	2,790

<b>Amount of Payments</b>						
<b>Industry</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Agriculture, Forestry, Fishing, and Hunting	\$217,605	\$171,801	\$151,218	\$330,628	\$249,981	\$201,049
Mining, All	\$2,210,021	\$932,438	\$718,966	\$8,795,811	\$1,450,951	\$433,346
Oil and Gas	\$1,780,768	\$620,148	\$417,109	\$8,300,490	\$1,212,298	\$283,689
Utilities	\$67,190	\$52,610	\$39,281	\$71,667	\$27,724	\$15,022
Construction	\$2,103,228	\$1,698,942	\$1,296,801	\$3,034,377	\$1,835,135	\$1,020,152
Manufacturing, All	\$8,061,804	\$7,357,410	\$6,854,673	\$12,198,929	\$8,940,179	\$7,102,901
Food Products	\$7,864,212	\$7,217,111	\$6,735,898	\$11,809,034	\$8,746,538	\$6,997,004
Paper Products	\$0	\$0	\$0	\$0	\$0	\$0
Wood Products	\$18,784	\$15,476	\$8,882	\$37,567	\$16,668	\$7,273
Other Products	\$178,808	\$124,823	\$109,893	\$352,328	\$176,973	\$98,624
Trade	\$1,223,701	\$872,113	\$803,461	\$2,611,270	\$895,882	\$422,981
Transportation and Warehousing	\$1,270,373	\$1,324,929	\$1,271,632	\$3,981,368	\$1,197,892	\$715,223
Information	\$206,419	\$204,078	\$161,304	\$288,735	\$122,367	\$95,271
Finance and Insurance	\$297,037	\$267,960	\$219,995	\$374,826	\$165,008	\$121,496
Real Estate, Rental, and Leasing	\$233,811	\$176,976	\$144,423	\$384,018	\$248,043	\$112,318
Professional and Technical Services	\$967,528	\$611,771	\$580,302	\$2,151,038	\$751,389	\$296,445
Management of Companies	\$6,290	\$46,407	\$44,105	\$56,564	\$29,187	\$23,842
Administrative and Waste Services	\$781,007	\$697,676	\$479,129	\$2,048,847	\$651,765	\$369,260
Educational Services	\$316,759	\$381,609	\$259,246	\$779,166	\$255,050	\$184,564
Health Care and Social Assistance	\$1,399,228	\$1,136,868	\$837,336	\$2,918,332	\$1,215,941	\$675,258
Arts, Entertainment, and Recreation	\$134,185	\$145,199	\$135,677	\$772,888	\$118,048	\$58,654
Accommodation and Food Services	\$1,326,482	\$1,021,908	\$899,326	\$4,221,385	\$827,921	\$515,152
Other Services, exc Public Administration	\$295,593	\$332,914	\$203,124	\$684,721	\$186,107	\$79,345
Public Administration	\$1,420,582	\$1,246,378	\$1,079,989	\$1,663,162	\$1,196,440	\$736,498
Unclassified	\$1,043,339	\$896,668	\$807,031	\$2,624,519	\$1,047,465	\$766,610

Table 2.9 (cont.)

## UI Regular Benefit Payments by Industry

Interstate, 2017 to 2022

## Average Weekly Payment

Industry	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing, and Hunting	\$290.92	\$296.21	\$325.90	\$281.15	\$318.04	\$337.33
Mining, All	\$366.20	\$358.91	\$360.02	\$401.29	\$373.67	\$365.69
Oil and Gas	\$369.15	\$362.02	\$357.42	\$403.15	\$370.51	\$370.35
Utilities	\$359.30	\$350.73	\$288.83	\$346.22	\$326.16	\$349.35
Construction	\$346.32	\$350.15	\$348.70	\$360.08	\$358.99	\$357.57
Manufacturing, All	\$244.40	\$243.66	\$248.40	\$262.81	\$269.40	\$281.77
Food Products	\$243.04	\$243.15	\$247.62	\$261.80	\$268.89	\$280.95
Paper Products	NA	NA	NA	NA	NA	NA
Wood Products	\$318.37	\$368.48	\$211.48	\$307.93	\$362.35	\$316.22
Other Products	\$314.25	\$264.46	\$313.98	\$296.32	\$289.17	\$352.23
Trade	\$276.04	\$259.17	\$267.02	\$259.57	\$263.88	\$288.53
Transportation and Warehousing	\$292.51	\$297.67	\$299.84	\$286.43	\$318.08	\$316.47
Information	\$362.14	\$357.40	\$349.14	\$338.49	\$329.83	\$375.08
Finance and Insurance	\$318.03	\$332.46	\$335.87	\$338.90	\$330.68	\$358.40
Real Estate, Rental, and Leasing	\$320.29	\$340.34	\$308.60	\$326.27	\$326.37	\$334.28
Professional and Technical Services	\$328.42	\$334.12	\$340.75	\$357.67	\$346.58	\$325.41
Management of Companies	\$370.00	\$359.74	\$350.04	\$374.60	\$355.94	\$361.24
Administrative and Waste Services	\$297.19	\$295.75	\$262.82	\$313.09	\$331.35	\$312.67
Educational Services	\$311.16	\$312.54	\$300.40	\$289.98	\$290.82	\$329.58
Health Care and Social Assistance	\$308.06	\$297.53	\$318.02	\$321.05	\$316.24	\$328.75
Arts, Entertainment, and Recreation	\$219.62	\$232.32	\$254.55	\$214.22	\$222.73	\$260.68
Accommodation and Food Services	\$234.24	\$223.42	\$225.79	\$230.11	\$230.04	\$247.31
Other Services, exc Public Administration	\$319.21	\$337.98	\$310.59	\$286.49	\$260.29	\$288.53
Public Administration	\$312.15	\$302.81	\$327.17	\$325.73	\$348.51	\$325.02
Unclassified	\$256.79	\$253.15	\$281.10	\$296.89	\$277.11	\$274.77

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Some lines are subsets of other lines, e.g., Mining and Manufacturing.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Claimant Characteristics Report

## Table 2.10 UI Regular Benefit Payments by Industry

Intrastate and Interstate Total, 2017 to 2022

### Number of Weeks Paid

Industry	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing, and Hunting	2,410	1,793	1,510	6,014	3,487	1,815
Mining, All	26,090	11,677	8,216	63,975	15,821	5,852
Oil and Gas	21,301	7,480	4,420	57,495	11,950	3,135
Utilities	1,994	1,838	2,065	3,576	1,936	1,436
Construction	74,499	59,539	51,230	108,553	67,950	40,417
Manufacturing, All	54,516	52,738	45,024	95,032	55,599	35,017
Food Products	49,690	48,364	41,417	80,127	50,412	32,771
Paper Products	1	20	0	2	0	0
Wood Products	629	669	456	1,418	678	315
Other Products	4,196	3,685	3,151	13,485	4,509	1,931
Trade	43,705	38,640	31,143	140,542	43,583	18,525
Transportation and Warehousing	24,335	21,348	20,424	93,278	23,405	11,697
Information	4,452	3,777	3,449	10,432	3,075	2,095
Finance and Insurance	6,398	5,715	4,812	12,967	6,062	2,982
Real Estate, Rental, and Leasing	7,918	6,354	5,379	17,250	7,201	3,458
Professional and Technical Services	14,402	10,739	8,409	33,487	12,385	5,520
Management of Companies	1,111	1,009	973	2,291	908	504
Administrative and Waste Services	20,287	16,245	13,532	55,595	20,139	8,605
Educational Services	8,185	7,044	6,394	32,749	8,092	4,065
Health Care and Social Assistance	33,357	30,645	26,808	120,043	38,626	19,160
Arts, Entertainment, and Recreation	5,119	4,496	4,199	25,826	4,296	2,039
Accommodation and Food Services	34,261	29,387	24,186	208,108	37,875	12,934
Other Services, exc Public Administration	12,814	11,693	9,009	43,912	12,763	5,654
Public Administration	36,777	33,730	29,345	61,546	39,849	23,195
Unclassified	8,941	8,148	6,690	28,407	12,307	6,063

### Amount of Payments

Industry	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing, and Hunting	\$639,842	\$476,577	\$417,987	\$1,518,322	\$969,229	\$520,841
Mining, All	\$9,238,657	\$3,991,004	\$2,694,681	\$25,250,306	\$5,736,857	\$2,010,335
Oil and Gas	\$7,653,192	\$2,639,457	\$1,463,986	\$23,053,954	\$4,418,859	\$1,118,809
Utilities	\$603,645	\$510,084	\$570,658	\$1,121,113	\$541,258	\$416,102
Construction	\$24,176,152	\$18,966,662	\$16,318,081	\$36,643,203	\$23,016,375	\$13,453,470
Manufacturing, All	\$12,551,464	\$11,937,741	\$10,488,298	\$23,470,649	\$14,169,865	\$9,475,521
Food Products	\$11,164,180	\$10,730,804	\$9,460,859	\$19,256,663	\$12,684,145	\$8,821,059
Paper Products	\$292	\$3,936	\$0	\$846	\$0	\$0
Wood Products	\$168,061	\$184,754	\$113,583	\$376,040	\$208,919	\$81,817
Other Products	\$1,218,931	\$1,018,247	\$913,856	\$3,837,100	\$1,276,801	\$572,645
Trade	\$10,054,264	\$8,748,537	\$7,053,654	\$33,264,978	\$9,900,071	\$4,447,255
Transportation and Warehousing	\$6,473,749	\$5,483,978	\$5,381,765	\$26,535,285	\$6,397,929	\$3,216,129
Information	\$1,418,796	\$1,221,791	\$1,096,390	\$2,885,271	\$944,251	\$706,478
Finance and Insurance	\$1,836,215	\$1,656,859	\$1,414,378	\$4,217,847	\$1,851,263	\$899,111
Real Estate, Rental, and Leasing	\$1,922,152	\$1,539,274	\$1,371,672	\$4,745,879	\$2,006,908	\$964,450
Professional and Technical Services	\$4,384,996	\$3,118,989	\$2,466,309	\$10,341,417	\$3,892,530	\$1,686,971
Management of Companies	\$344,895	\$315,315	\$298,171	\$738,801	\$281,474	\$176,739
Administrative and Waste Services	\$5,147,487	\$4,066,379	\$3,311,998	\$14,795,995	\$5,352,043	\$2,333,046
Educational Services	\$1,976,134	\$1,698,910	\$1,549,693	\$7,547,588	\$1,992,475	\$1,079,451
Health Care and Social Assistance	\$8,817,802	\$8,154,400	\$7,277,929	\$35,025,698	\$10,471,348	\$5,482,736
Arts, Entertainment, and Recreation	\$966,019	\$838,467	\$802,320	\$5,184,351	\$834,489	\$368,012
Accommodation and Food Services	\$6,975,774	\$5,767,048	\$4,996,175	\$46,223,484	\$7,220,107	\$2,795,248
Other Services, exc Public Administration	\$3,195,441	\$2,998,872	\$2,233,418	\$11,314,436	\$3,125,107	\$1,510,915
Public Administration	\$8,868,602	\$8,040,096	\$7,169,071	\$16,682,386	\$10,014,750	\$5,952,160
Unclassified	\$2,289,980	\$2,064,096	\$1,818,365	\$7,490,941	\$3,025,022	\$1,603,916

Table 2.10 (cont.) UI Regular Benefit Payments by Industry

Intrastate and Interstate Total, 2017 to 2022

<b>Average Weekly Payment</b>						
<b>Industry</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Agriculture, Forestry, Fishing, and Hunting	\$265.49	\$265.80	\$276.81	\$252.46	\$277.95	\$286.96
Mining, All	\$354.11	\$341.78	\$327.98	\$394.69	\$362.61	\$343.53
Oil and Gas	\$359.29	\$352.87	\$331.22	\$400.97	\$369.78	\$356.88
Utilities	\$302.73	\$277.52	\$276.35	\$313.51	\$279.58	\$289.76
Construction	\$324.52	\$318.56	\$318.53	\$337.56	\$338.73	\$332.87
Manufacturing, All	\$230.23	\$226.36	\$232.95	\$246.98	\$254.86	\$270.60
Food Products	\$224.68	\$221.88	\$228.43	\$240.33	\$251.61	\$269.17
Paper Products	NA	\$196.80	NA	NA	NA	NA
Wood Products	\$267.19	\$276.16	\$249.09	\$265.19	\$308.14	\$259.74
Other Products	\$290.50	\$276.32	\$290.02	\$284.55	\$283.17	\$296.55
Trade	\$230.05	\$226.41	\$226.49	\$236.69	\$227.15	\$240.07
Transportation and Warehousing	\$266.03	\$256.88	\$263.50	\$284.48	\$273.36	\$274.95
Information	\$318.69	\$323.48	\$317.89	\$276.58	\$307.07	\$337.22
Finance and Insurance	\$287.00	\$289.91	\$293.93	\$325.28	\$305.39	\$301.51
Real Estate, Rental, and Leasing	\$242.76	\$242.25	\$255.01	\$275.12	\$278.70	\$278.90
Professional and Technical Services	\$304.47	\$290.44	\$293.29	\$308.82	\$314.29	\$305.61
Management of Companies	\$310.44	\$312.50	\$306.45	\$322.48	\$309.99	\$350.67
Administrative and Waste Services	\$253.73	\$250.32	\$244.75	\$266.14	\$265.76	\$271.13
Educational Services	\$241.43	\$241.19	\$242.37	\$230.47	\$246.23	\$265.55
Health Care and Social Assistance	\$264.35	\$266.09	\$271.48	\$291.78	\$271.10	\$286.16
Arts, Entertainment, and Recreation	\$188.71	\$186.49	\$191.07	\$200.74	\$194.25	\$180.49
Accommodation and Food Services	\$203.61	\$196.24	\$206.57	\$222.11	\$190.63	\$216.12
Other Services, exc Public Administration	\$249.37	\$256.47	\$247.91	\$257.66	\$244.86	\$267.23
Public Administration	\$241.15	\$238.37	\$244.30	\$271.06	\$251.32	\$256.61
Unclassified	\$256.12	\$253.33	\$271.80	\$263.70	\$245.80	\$264.54

Notes: Payment data include taxable and reimbursable. 2020 data do not include FPUC add-on. Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance. Some line values are subsets of other lines, e.g., Mining and Manufacturing.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Claimant Characteristics Report

Table 2.11 UI Regular Benefit Payments by Borough/Census Area  
2022

Borough/Census Area	Regular UI	Extended Benefits	State Supp Benefits	PEUC*	All Programs Total
Aleutians East Borough	\$111,947	\$0	\$0	\$0	\$111,947
Aleutians West Census Area	\$430,377	\$0	\$0	\$0	\$430,377
Anchorage, Municipality	\$13,522,490	\$0	\$0	\$0	\$13,522,490
Bethel Census Area	\$1,770,147	\$0	\$0	\$0	\$1,770,147
Bristol Bay Borough	\$68,606	\$0	\$0	\$0	\$68,606
Chugach Census Area	\$534,567	\$0	\$0	\$0	\$534,567
Copper River Census Area	\$831,791	\$0	\$0	\$0	\$831,791
Denali Borough	\$264,062	\$0	\$0	\$0	\$264,062
Dillingham Census Area	\$263,281	\$0	\$0	\$0	\$263,281
Fairbanks North Star Borough	\$5,457,157	\$0	\$0	\$0	\$5,457,157
Haines Borough	\$250,570	\$0	\$0	\$0	\$250,570
Hoonah-Angoon Census Area	\$232,135	\$0	\$0	\$0	\$232,135
Juneau, City and Borough	\$1,129,402	\$0	\$0	\$0	\$1,129,402
Kenai Peninsula Borough	\$4,297,528	\$0	\$0	\$0	\$4,297,528
Ketchikan Gateway Borough	\$534,525	\$0	\$0	\$0	\$534,525
Kodiak Island Borough	\$918,811	\$0	\$0	\$0	\$918,811
Kusilvak Census Area	\$901,997	\$0	\$0	\$0	\$901,997
Lake and Peninsula Borough	\$103,804	\$0	\$0	\$0	\$103,804
Matanuska-Susitna Borough	\$8,603,768	\$0	\$0	\$0	\$8,603,768
Nome Census Area	\$987,545	\$0	\$0	\$0	\$987,545
North Slope Borough	\$388,738	\$0	\$0	\$0	\$388,738
Northwest Arctic Borough	\$1,018,234	\$0	\$0	\$0	\$1,018,234
Petersburg Census Area	\$330,570	\$0	\$0	\$0	\$330,570
Prince of Wales-Hyder Census Area	\$562,302	\$0	\$0	\$0	\$562,302
Sitka, City and Borough	\$241,569	\$0	\$0	\$0	\$241,569
Skagway, Municipality	\$200,072	\$0	\$0	\$0	\$200,072
Southeast Fairbanks Census Area	\$228,509	\$0	\$0	\$0	\$228,509
Wrangell, City and Borough	\$120,927	\$0	\$0	\$0	\$120,927
Yakutat, City and Borough	\$63,807	\$0	\$0	\$0	\$63,807
Yukon-Koyukuk Census Area	\$796,737	\$0	\$0	\$0	\$796,737
Area Unknown	\$4,950	\$0	\$0	\$0	\$4,950

\*The Pandemic Emergency Unemployment Compensation program began in April 2020 and was effective through most of 2021.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Claimant Characteristics File

**Table 2.12 Claimants With Dependents**  
2013 to 2022

<b>Year</b>	<b>Number of Claimants with Dependents</b>	<b>All Reg UI Claimants</b>	<b>Percent Claimants with Dependents</b>	<b>Weeks Compensated with Dependents</b>	<b>All Weeks Compensated</b>	<b>Percent Weeks Compensated with Dependents</b>	<b>Amount of Dependent Benefits</b>
2013	20,201	55,265	36.6	248,314	657,650	37.8	\$10,886,424
2014	18,254	49,826	36.6	217,023	574,016	37.8	\$9,563,832
2015	15,301	42,138	36.3	171,310	461,162	37.1	\$7,577,808
2016	15,427	43,017	35.9	183,047	498,109	36.7	\$8,055,648
2017	13,576	38,086	35.6	153,802	422,218	36.4	\$6,785,184
2018	11,758	33,664	34.9	129,347	356,668	36.3	\$5,741,976
2019	9,757	28,781	33.9	105,945	302,889	35.0	\$4,787,112
2020	25,315	87,288	29.0	353,727	1,163,925	30.4	\$57,043,350
2021	12,403	39,762	31.2	135,692	417,044	32.5	\$19,677,600
2022	6,900	21,912	31.5	66,940	211,130	31.7	\$2,997,480

Notes: The allowance is \$24 per dependent per week, with a maximum of \$72. The dependent allowance was increased to \$75 each in 2020 because of the pandemic. Data are for state regular UI program only.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Claimant Characteristics Report

# UI Covered Employment and Wages

## 98% of Alaska’s workers are covered

State and federal unemployment insurance programs covered an average of 313,765 jobs in Alaska in 2022 — 98.4 percent of all nonagricultural wage and salary jobs. (See Table 3.1 and Figure 3.1.) State programs covered 93.7 percent of Alaska’s jobs, and federal programs covered 4.7 percent.

The remaining roughly 1.6 percent of jobs not covered by UI insurance include full-commission salespeople, elected and appointed officials, and unpaid family workers. Fishermen who work on a share basis are also excluded from coverage. As of 2006, real estate jobs are also not covered.

## Most employers pay UI taxes

In Alaska, most employers are assigned tax rates each calendar year and pay their contributions each quarter on the taxable wages of their employees. However, a few select employers such as nonprofit organizations and

state and local government agencies exercise their option to reimburse the state directly for any UI benefits paid to their former employees.

Reimbursable employers composed 0.9 percent of all employers in the state, but their employment accounted for roughly one-fifth of all jobs in 2022: 67,693, or 22.7 percent of total jobs. (See Table 3.2.)

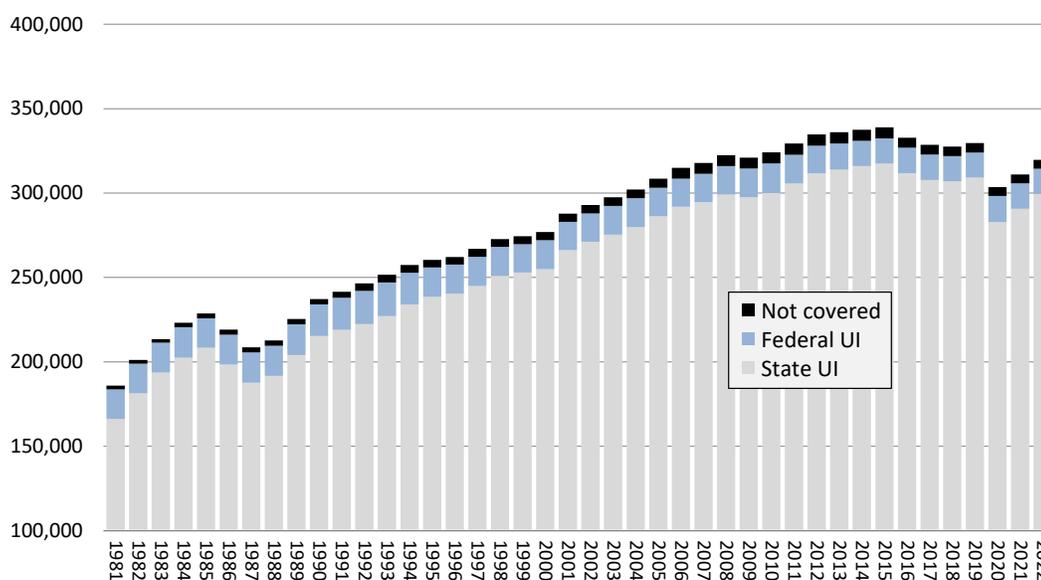
## Covered jobs and wages grow in 2022

Average monthly covered employment (which excludes the federal government but includes reimbursable employers) increased by 8,747, or 3 percent, in 2022. (See Table 3.2.)

## Total covered wages increase

Total covered wages in Alaska grew by \$1.3 billion (7.4 percent) in 2022, to just over \$19.1 billion. Private industry wages rose \$1.2 billion while state and local government wages increased by roughly \$968 million. (See Table

**Figure 3.1** Employment by Type of UI Coverage  
1981 to 2022



Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section

3.3 and Figure 3.3.)

Wages subject to UI taxation increased by \$775 million (9.3 percent) in 2022. The disproportionate increase in taxable over total wages was primarily due to wage pressure on lower-wage industries and occupations; in other words, the wage gains at the lower end of the pay scale have boosted the earnings that are subject to UI taxation.

### Average wages continue to grow

Average annual wages per job increased again in 2022, by

\$2,643, or 4.3 percent, to \$64,209.

In terms of wage gains by industry, the manufacturing sector's wages grew the most at 12.7 percent, with average earnings increasing from \$58,345 to \$65,781 (see Table 3.6) while the average increase for the entire private sector was 4.3 percent. Average annual wages in just two industries declined over the year: mining (-2.0 percent) and finance (-3.8 percent).

State government wages rose 3.3 percent and local government wages increased by 1.5 percent.

**Table 3.1 Nonagricultural Wage and Salary Employment**

Covered and Noncovered, 2013 to 2022

Year	Total Nonagricultural Wage and Salary Employment	State UI Taxable and Reimbursable Employment	Percent of Total	Alaska Federal Government Employment	Percent of Total	Noncovered Employment	Percent of Total
2013	335,385	313,278	93.4	15,473	4.6	6,634	2.0
2014	336,814	315,332	93.6	14,895	4.4	6,587	2.0
2015	338,280	316,758	93.6	14,955	4.4	6,567	1.9
2016	332,143	311,090	93.7	15,190	4.6	5,863	1.8
2017	327,945	307,063	93.6	15,055	4.6	5,827	1.8
2018	326,926	306,312	93.7	14,868	4.5	5,746	1.8
2019	329,033	308,516	93.8	14,840	4.5	5,677	1.7
2020	302,829	282,207	93.2	15,413	5.1	5,209	1.7
2021	310,312	290,025	93.5	15,058	4.9	5,229	1.7
2022	319,015	298,762	93.7	15,003	4.7	5,250	1.6

Note: Percentages may not sum to 100 due to rounding.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW) report to the U.S. Department of Labor

**Table 3.2 Average Monthly Covered Employment by Industry/Ownership**  
2019 to 2022

	Employment				Percent			
	2019	2020	2021	2022	2019	2020	2021	2022
<b>Total Taxable and Reimbursable</b>	<b>307,885</b>	<b>281,602</b>	<b>289,441</b>	<b>298,188</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Private Industry</b>	<b>249,323</b>	<b>225,248</b>	<b>232,444</b>	<b>240,829</b>	<b>81.0</b>	<b>80.0</b>	<b>80.3</b>	<b>80.8</b>
Agriculture, Forestry, Fishing, and Hunting	1,576	1,644	1,714	1,655	0.6	0.7	0.7	0.7
Mining	13,307	11,255	10,102	10,543	5.3	5.0	4.3	4.4
Utilities	2,368	2,397	2,550	2,559	0.9	1.1	1.1	1.1
Construction	16,329	15,755	15,839	16,013	6.5	7.0	6.8	6.6
Manufacturing	13,313	11,988	12,468	12,291	5.3	5.3	5.4	5.1
Trade	42,588	40,132	40,909	41,519	17.1	17.8	17.6	17.2
Transportation and Warehousing	20,169	16,944	18,073	20,074	8.1	7.5	7.8	8.3
Information	5,468	5,072	4,952	4,877	2.2	2.3	2.1	2.0
Finance and Insurance	6,723	6,480	6,358	6,330	2.7	2.9	2.7	2.6
Real Estate, Rental, and Leasing	4,636	4,046	4,181	4,359	1.9	1.8	1.8	1.8
Professional and Technical Services	12,369	11,859	12,113	12,258	5.0	5.3	5.2	5.1
Management of Companies	2,001	1,850	1,884	1,943	0.8	0.8	0.8	0.8
Administrative and Waste Services	12,475	11,522	11,783	12,339	5.0	5.1	5.1	5.1
Educational Services	2,428	2,203	2,424	2,587	1.0	1.0	1.0	1.1
Health Care and Social Assistance	48,301	47,044	48,009	47,444	19.4	20.9	20.7	19.7
Arts, Entertainment, and Recreation	5,070	3,326	3,796	4,732	2.0	1.5	1.6	2.0
Accommodation and Food Services	30,380	22,579	25,819	28,745	12.2	10.0	11.1	11.9
Other Services, except Public Administration	9,745	9,102	9,348	9,868	3.9	4.0	4.0	4.1
Public Administration	0	0	0	0	0	0	0	0
Unclassified	77	50	122	693	0	0	0.1	0.3
<b>State Government</b>	<b>21,414</b>	<b>21,016</b>	<b>21,257</b>	<b>21,098</b>	<b>7.0</b>	<b>7.5</b>	<b>7.3</b>	<b>7.1</b>
Education	4,901	4,626	4,712	4,835	22.9	22.0	22.2	22.9
Public Administration	15,590	15,501	15,630	15,319	72.8	73.8	73.5	72.6
All Other	923	889	915	944	4.3	4.2	4.3	4.5
<b>Local Government</b>	<b>37,148</b>	<b>35,338</b>	<b>35,740</b>	<b>36,261</b>	<b>12.1</b>	<b>12.5</b>	<b>12.3</b>	<b>12.2</b>
Education	20,172	18,511	18,649	18,960	54.3	52.4	52.2	52.3
Health Care and Social Assistance	1,297	1,258	1,344	1,363	3.5	3.6	3.8	3.8
Public Administration	15,679	15,569	15,747	15,937	42.2	44.1	44.1	44.0
All Other	0	0	0	1	0	0	0	0

Table 3.2 (cont.) Average Monthly Covered Employment by Industry/Ownership  
2019 to 2022

	Employment				Percent			
	2019	2020	2021	2022	2019	2020	2021	2022
<b>Reimbursables Only</b>	<b>67,761</b>	<b>67,054</b>	<b>67,592</b>	<b>67,693</b>	<b>22.0</b>	<b>23.8</b>	<b>23.4</b>	<b>22.7</b>
<b>Private Industry</b>	<b>18,293</b>	<b>19,849</b>	<b>20,020</b>	<b>20,044</b>	<b>27.0</b>	<b>29.6</b>	<b>29.6</b>	<b>29.6</b>
Agriculture, Forestry, Fishing, and Hunting	49	50	53	54	0.3	0.3	0.3	0.3
Mining	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Trade	0	0	0	137	0	0	0	0.7
Transportation and Warehousing	0	0	0	0	0	0	0	0
Information	55	55	55	45	0.3	0.3	0.3	0.2
Finance and Insurance	0	0	0	0	0	0	0	0
Real Estate, Rental, and Leasing	0	0	0	0	0	0	0	0
Professional and Technical Services	261	288	328	329	1.4	1.5	1.6	1.6
Management of Companies	0	0	0	0	0	0	0	0
Administrative and Waste Services	3	3	4	5	0	0	0	0
Educational Services	306	293	342	392	1.7	1.5	1.7	2.0
Health Care and Social Assistance	16,523	18,197	18,324	18,118	90.3	91.7	91.5	90.4
Arts, Entertainment, and Recreation	113	102	98	105	0.6	0.5	0.5	0.5
Accommodation and Food Services	31	31	31	30	0.2	0.2	0.2	0.1
Other Services, except Public Administration	952	830	785	829	5.2	4.2	3.9	4.1
Public Administration	0	0	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0	0	0
<b>State Government</b>	<b>20,491</b>	<b>20,091</b>	<b>20,304</b>	<b>20,112</b>	<b>30.2</b>	<b>30.0</b>	<b>30.0</b>	<b>29.7</b>
Education	4,901	4,626	4,712	4,835	23.9	23.0	23.2	24.0
Public Administration	15,590	15,465	15,592	15,277	76.1	77.0	76.8	76.0
All Other	0	0	0	0	0.0	0.0	0.0	0.0
<b>Local Government</b>	<b>28,977</b>	<b>27,114</b>	<b>27,268</b>	<b>27,537</b>	<b>42.8</b>	<b>40.4</b>	<b>40.3</b>	<b>40.7</b>
Education	20,172	18,511	18,649	18,960	69.6	68.3	68.4	68.9
Health Care and Social Assistance	1,297	1,258	1,344	1,363	4.5	4.6	4.9	4.9
Public Administration	7,508	7,345	7,275	7,213	25.9	27.1	26.7	26.2

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.3 Total Covered Wages by Industry/Ownership**  
2019 to 2022

	Wages in Thousands				Percent			
	2019	2020	2021	2022	2019	2020	2021	2022
<b>Total Taxable and Reimbursable</b>	\$17,376,991	\$17,086,323	\$17,819,539	\$19,146,212	100.0	100.0	100.0	100.0
<b>Private Industry</b>	\$14,068,545	\$13,704,539	\$14,382,379	\$15,612,263	81.0	80.2	80.7	81.5
Agriculture, Forestry, Fishing, and Hunting	\$75,641	\$77,780	\$77,862	\$83,468	0.5	0.6	0.5	0.5
Mining	\$1,858,380	\$1,730,501	\$1,604,722	\$1,641,175	13.2	12.6	11.2	10.5
Utilities	\$218,515	\$232,772	\$256,538	\$263,004	1.6	1.7	1.8	1.7
Construction	\$1,324,719	\$1,295,315	\$1,290,625	\$1,361,075	9.4	9.5	9.0	8.7
Manufacturing	\$706,330	\$672,010	\$727,443	\$808,513	5.0	4.9	5.1	5.2
Trade	\$1,601,441	\$1,604,738	\$1,691,739	\$1,818,048	11.4	11.7	11.8	11.6
Transportation and Warehousing	\$1,397,711	\$1,356,356	\$1,469,619	\$1,703,073	9.9	9.9	10.2	10.9
Information	\$366,005	\$372,871	\$381,818	\$387,860	2.6	2.7	2.7	2.5
Finance and Insurance	\$471,642	\$498,413	\$534,501	\$512,137	3.4	3.6	3.7	3.3
Real Estate, Rental, and Leasing	\$219,466	\$206,115	\$211,556	\$231,570	1.6	1.5	1.5	1.5
Professional and Technical Services	\$927,038	\$902,923	\$931,621	\$994,705	6.6	6.6	6.5	6.4
Management of Companies	\$207,449	\$196,969	\$205,383	\$227,317	1.5	1.4	1.4	1.5
Administrative and Waste Services	\$582,041	\$579,975	\$607,412	\$687,713	4.1	4.2	4.2	4.4
Educational Services	\$87,966	\$89,425	\$98,656	\$111,041	0.6	0.7	0.7	0.7
Health Care and Social Assistance	\$2,731,851	\$2,821,132	\$3,014,517	\$3,221,028	19.4	20.6	21.0	20.6
Arts, Entertainment, and Recreation	\$117,774	\$80,475	\$100,470	\$134,972	0.8	0.6	0.7	0.9
Accommodation and Food Services	\$771,805	\$570,756	\$735,793	\$894,437	5.5	4.2	5.1	5.7
Other Services, except Public Administration	\$400,770	\$414,056	\$433,849	\$485,728	2.8	3.0	3.0	3.1
Public Administration	\$0	\$0	\$0	\$0	0	0	0.1	0.3
Unclassified	\$2,000	\$1,957	\$8,254	\$45,399	0	0	0.1	0.3
<b>State Government</b>	\$1,312,032	\$1,327,560	\$1,368,852	\$1,404,007	7.6	7.8	7.7	7.3
Education	\$291,024	\$291,386	\$287,805	\$296,853	22.2	21.9	21.0	21.1
Public Administration	\$955,833	\$970,977	\$1,015,485	\$1,035,690	72.9	73.1	74.2	73.8
All Other	\$65,175	\$65,197	\$65,563	\$71,464	5.0	4.9	4.8	5.1
<b>Local Government</b>	\$1,996,414	\$2,054,223	\$2,068,307	\$2,129,943	11.5	12.0	11.6	11.1
Education	\$1,026,041	\$1,025,799	\$1,047,210	\$1,084,567	51.4	49.9	50.6	50.9
Health Care and Social Assistance	\$95,000	\$99,448	\$110,568	\$115,565	4.8	4.8	5.3	5.4
Public Administration	\$839,335	\$891,286	\$872,272	\$889,739	42.0	43.4	42.2	41.8
All Other	\$36,037	\$37,690	\$38,258	\$40,071	1.8	1.8	1.8	1.9

Table 3.3 (cont.) Total Covered Wages by Industry/Ownership

2019 to 2022

	Wages in Thousands				Percent			
	2019	2020	2021	2022	2019	2020	2021	2022
<b>Reimbursables Only</b>	<b>\$4,114,937</b>	<b>\$4,321,920</b>	<b>\$4,431,296</b>	<b>\$4,617,677</b>	<b>23.7</b>	<b>25.3</b>	<b>24.9</b>	<b>24.1</b>
<b>Private Industry</b>	<b>\$1,167,415</b>	<b>\$1,341,793</b>	<b>\$1,412,140</b>	<b>\$1,531,730</b>	<b>28.4</b>	<b>31.0</b>	<b>31.9</b>	<b>33.2</b>
Agriculture, Forestry, Fishing, and Hunting	\$2,396	\$2,401	\$2,494	\$2,530	0.2	0.2	0.2	0.2
Mining	\$0	\$0	\$0	\$0	0	0	0	0
Utilities	\$0	\$0	\$0	\$0	0	0	0	0
Construction	\$0	\$0	\$0	\$0	0	0	0	0
Manufacturing	\$0	\$0	\$0	\$0	0	0	0	0
Trade	\$0	\$0	\$0	\$0	0	0	0	0
Transportation and Warehousing	\$0	\$0	\$0	\$0	0	0	0	0
Information	\$2,888	\$3,204	\$3,207	\$2,814	0.2	0.2	0.2	0.2
Finance and Insurance	\$0	\$0	\$0	\$0	0	0	0	0
Real Estate, Rental, and Leasing	\$0	\$0	\$0	\$0	0	0	0	0
Professional and Technical Services	\$18,477	\$20,303	\$22,853	\$24,587	1.6	1.5	1.6	1.6
Management of Companies	\$0	\$0	\$0	\$0	0	0	0	0
Administrative and Waste Services	\$81	\$82	\$286	\$422	0	0	0	0
Educational Services	\$11,503	\$10,952	\$12,132	\$15,821	1.0	0.8	0.9	1.0
Health Care and Social Assistance	\$1,096,032	\$1,269,895	\$1,336,879	\$1,448,839	93.9	94.6	94.7	94.6
Arts, Entertainment, and Recreation	\$5,173	\$4,450	\$4,327	\$4,646	0.4	0.3	0.3	0.3
Accommodation and Food Services	\$1,145	\$1,255	\$1,387	\$1,318	0.1	0.1	0.1	0.1
Other Services, except Public Administration	\$29,721	\$29,250	\$28,576	\$30,755	2.5	2.2	2.0	2.0
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$0	\$0	\$0	\$0	0	0	0	0
<b>State Government</b>	<b>\$1,293,739</b>	<b>\$1,307,218</b>	<b>\$1,347,912</b>	<b>\$1,381,974</b>	<b>31.4</b>	<b>30.2</b>	<b>30.4</b>	<b>29.9</b>
Education	\$291,024	\$291,386	\$287,805	\$296,853	22.5	22.3	21.4	21.5
Public Administration	\$955,833	\$969,067	\$1,013,344	\$1,033,231	73.9	74.1	75.2	74.8
All Other	\$46,882	\$46,765	\$46,763	\$51,889	40.2	38.7	37.7	36.9
<b>Local Government</b>	<b>\$1,653,782</b>	<b>\$1,672,909</b>	<b>\$1,671,244</b>	<b>\$1,703,974</b>	<b>40.2</b>	<b>38.7</b>	<b>37.7</b>	<b>36.9</b>
Education	\$1,026,041	\$1,025,799	\$1,047,210	\$1,084,567	62.0	61.3	62.7	63.6
Health Care and Social Assistance	\$95,000	\$99,448	\$110,568	\$115,565	5.7	5.9	6.6	6.8
Public Administration	\$532,741	\$547,662	\$513,467	\$503,842	32.2	32.7	30.7	29.6

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.4 Taxable Wages by Industry/Ownership**  
2019 to 2022

	Wages in Thousands				Percent			
	2019	2020	2021	2022	2019	2020	2021	2022
<b>Total</b>	\$8,121,663	\$7,779,901	\$8,320,323	\$9,095,177	100.0	100.0	100.0	100.0
<b>Private Industry</b>	\$7,862,500	\$7,493,742	\$8,014,003	\$8,766,523	96.8	96.3	96.3	96.4
Agriculture, Forestry, Fishing, and Hunting	\$57,761	\$59,634	\$60,837	\$63,679	0.7	0.8	0.8	0.7
Mining	\$631,057	\$657,473	\$560,561	\$596,178	8.0	8.8	7.0	6.8
Utilities	\$94,522	\$101,930	\$113,053	\$118,226	1.2	1.4	1.4	1.3
Construction	\$790,982	\$785,773	\$806,799	\$843,063	10.1	10.5	10.1	9.6
Manufacturing	\$544,945	\$509,911	\$570,638	\$630,639	6.9	6.8	7.1	7.2
Trade	\$1,218,388	\$1,214,176	\$1,289,574	\$1,372,799	15.5	16.2	16.1	15.7
Transportation and Warehousing	\$744,986	\$674,366	\$758,330	\$888,016	9.5	9.0	9.5	10.1
Information	\$200,587	\$199,583	\$204,646	\$208,878	2.6	2.7	2.6	2.4
Finance and Insurance	\$256,835	\$261,416	\$269,461	\$281,029	3.3	3.5	3.4	3.2
Real Estate, Rental, and Leasing	\$156,728	\$145,106	\$152,888	\$168,008	2.0	1.9	1.9	1.9
Professional and Technical Services	\$487,013	\$489,133	\$514,813	\$540,875	6.2	6.5	6.4	6.2
Management of Companies	\$80,683	\$76,663	\$81,835	\$88,010	1.0	1.0	1.0	1.0
Administrative and Waste Services	\$408,487	\$402,935	\$435,221	\$486,375	5.2	5.4	5.4	5.5
Educational Services	\$55,345	\$53,936	\$62,065	\$69,338	0.7	0.7	0.8	0.8
Health Care and Social Assistance	\$1,052,354	\$994,053	\$1,075,795	\$1,120,740	13.4	13.3	13.4	12.8
Arts, Entertainment, and Recreation	\$99,644	\$65,634	\$82,968	\$114,456	1.3	0.9	1.0	1.3
Accommodation and Food Services	\$709,066	\$523,484	\$671,433	\$814,597	9.0	7.0	8.4	9.3
Other Services, except Public Administration	\$271,304	\$276,798	\$297,117	\$330,277	3.5	3.7	3.7	3.8
Public Administration	\$0	\$0	\$0	\$0	0	0	0	0
Unclassified	\$1,812	\$1,738	\$5,968	\$31,341	0	0	0.1	0.4
<b>State Government</b>	\$11,091	\$12,637	\$13,587	\$14,688	0.1	0.2	0.2	0.2
Education	\$0	\$0	\$0	\$0	0	0	0	0
Public Administration	\$0	\$1,359	\$1,576	\$1,778	0	10.8	11.6	12.1
All Other	\$11,091	\$11,278	\$12,011	\$12,910	100.0	89.2	88.4	87.9
<b>Local Government</b>	\$248,072	\$273,522	\$292,732	\$313,967	3.1	3.5	3.5	3.5
Education	\$0	\$0	\$0	\$0	0	0	0	0
Health Care and Social Assistance	\$0	\$0	\$0	\$0	0	0	0	0
Public Administration	\$225,674	\$252,067	\$270,439	\$291,691	91.0	92.2	92.4	92.9
All Other	\$22,399	\$21,455	\$22,294	\$22,276	9.0	7.8	7.6	7.1

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.5 Taxable as a Share of Total Wages by Industry/Ownership**  
2019 to 2022

	Percent			
	2019	2020	2021	2022
<b>Total</b>	<b>46.7</b>	<b>45.5</b>	<b>46.7</b>	<b>47.5</b>
<b>Private Industry</b>	<b>55.9</b>	<b>54.7</b>	<b>55.7</b>	<b>56.2</b>
Agriculture, Forestry, Fishing, and Hunting	76.4	76.7	78.1	76.3
Mining	34.0	38.0	34.9	36.3
Utilities	43.3	43.8	44.1	45.0
Construction	59.7	60.7	62.5	61.9
Manufacturing	77.2	75.9	78.4	78.0
Trade	76.1	75.7	76.2	75.5
Transportation and Warehousing	53.3	49.7	51.6	52.1
Information	54.8	53.5	53.6	53.9
Finance and Insurance	54.5	52.4	50.4	54.9
Real Estate, Rental, and Leasing	71.4	70.4	72.3	72.6
Professional and Technical Services	52.5	54.2	55.3	54.4
Management of Companies	38.9	38.9	39.8	38.7
Administrative and Waste Services	70.2	69.5	71.7	70.7
Educational Services	62.9	60.3	62.9	62.4
Health Care and Social Assistance	38.5	35.2	35.7	34.8
Arts, Entertainment, and Recreation	84.6	81.6	82.6	84.8
Accommodation and Food Services	91.9	91.7	91.3	91.1
Other Services, except Public Administration	67.7	66.9	68.5	68.0
Public Administration	0	0	0	0
Unclassified	90.6	88.8	72.3	69.0
<b>State Government</b>	<b>0.8</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
Education	0	0	0	0
Public Administration	0	0.1	0.2	0.2
All Other	17.0	17.3	18.3	18.1
<b>Local Government</b>	<b>12.4</b>	<b>13.3</b>	<b>14.2</b>	<b>14.7</b>
Education	0	0	0	0
Health Care and Social Assistance	0	0	0	0
Public Administration	26.9	28.3	31.0	32.8
All Other	62.2	56.9	58.3	55.6

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

**Table 3.6 Avg Annual Wages in Covered Employment by Industry/Ownership**  
2019 to 2022

	Percent			
	2019	2020	2021	2022
<b>Total</b>	<b>\$56,440</b>	<b>\$60,675</b>	<b>\$61,565</b>	<b>\$64,209</b>
<b>Private Industry</b>	<b>\$56,427</b>	<b>\$60,842</b>	<b>\$61,875</b>	<b>\$64,827</b>
Agriculture, Forestry, Fishing, and Hunting	\$47,995	\$47,311	\$45,427	\$50,434
Mining	\$139,654	\$153,754	\$158,852	\$155,665
Utilities	\$92,278	\$97,110	\$100,603	\$102,776
Construction	\$81,127	\$82,216	\$81,484	\$84,998
Manufacturing	\$53,056	\$56,057	\$58,345	\$65,781
Trade	\$37,603	\$39,986	\$41,354	\$43,788
Transportation and Warehousing	\$69,300	\$80,049	\$81,316	\$84,840
Information	\$66,936	\$73,516	\$77,104	\$79,528
Finance and Insurance	\$70,154	\$76,916	\$84,067	\$80,906
Real Estate, Rental, and Leasing	\$47,340	\$50,943	\$50,599	\$53,124
Professional and Technical Services	\$74,948	\$76,138	\$76,911	\$81,147
Management of Companies	\$103,673	\$106,470	\$109,014	\$116,993
Administrative and Waste Services	\$46,657	\$50,336	\$51,550	\$55,735
Educational Services	\$36,230	\$40,593	\$40,700	\$42,923
Health Care and Social Assistance	\$56,559	\$59,968	\$62,791	\$67,891
Arts, Entertainment, and Recreation	\$23,230	\$24,196	\$26,467	\$28,523
Accommodation and Food Services	\$25,405	\$25,278	\$28,498	\$31,116
Other Services, except Public Administration	\$41,126	\$45,491	\$46,411	\$49,223
Public Administration	NA	NA	NA	NA
Unclassified	\$25,979	\$39,138	\$67,657	\$65,511
<b>State Government</b>	<b>\$61,270</b>	<b>\$63,169</b>	<b>\$64,395</b>	<b>\$66,547</b>
Education	\$59,381	\$62,989	\$61,079	\$61,397
Public Administration	\$61,311	\$62,640	\$64,970	\$67,608
All Other	\$70,612	\$73,338	\$71,654	\$75,704
<b>Local Government</b>	<b>\$53,742</b>	<b>\$58,131</b>	<b>\$57,871</b>	<b>\$58,739</b>
Education	\$50,865	\$55,416	\$56,154	\$57,203
Health Care and Social Assistance	\$73,246	\$79,052	\$82,268	\$84,787
Public Administration	\$53,532	\$57,247	\$55,393	\$55,829
All Other	NA	NA	NA	NA

Note: Fishing excludes nearly all commercial fish harvesting employment, which is generally not covered by unemployment insurance.

Source: Alaska Department of Labor and Workforce Development, Research and Analysis Section: Quarterly Census of Employment and Wages (QCEW)

# Actuarial Trends and Concerns

As the previous year’s report predicted, Alaska continued to incur lower benefit costs in 2022. These costs shrunk both in dollar terms and relative to covered wages.

## Short-term reasons claims and costs continue to drop

Short term, as the labor market continues to recover from the pandemic, sizeable labor shortages across the board will contribute to a favorable climate for job seekers. Fewer people will need to collect unemployment insurance benefits, and when they do, it will be for shorter periods.

## Long-term reasons claims, costs dropping

Long-term trends include demographic changes and an aging labor force. While still the most seasonal among states, Alaska’s economy has been moving beyond basic extraction over the last few decades, which is evident in the industry mix.

Industries that hire a largely seasonal workforce, such as construction and seafood processing, will continue to generate claims but probably at lower levels than in past years. For example, lower fish runs and automation have reduced the need for workers year after year in seafood processing, a trend that is likely to accelerate rather than abate.

## Program structure also contributes

In the absence of legislative change, certain elements of the program will continue to contribute to lower claims and payments.

The benefit schedule that outlines how much money a claimant can collect hasn’t been updated since 2008 – ef-

fective since January 2009. (See Table 2.3.) The current maximum is \$370 per week. It would require \$41,750 in wages to qualify for that maximum amount, which results in a wage replacement rate of 46 percent.

The average wage in 2022 was \$64,209 (see Table 3.6), meaning at that level of wages, one would collect just 29.9 percent of lost wages. The longer the current benefit schedule remains in place, the more the wage replacement value of Alaska’s UI benefits will fall.

## System not prepared to adapt to these changes in claims and costs efficiently

With the benefit schedule fixed in statute, and with a tax structure that relies on indexing, the system has become increasingly unresponsive to ultra-low costs and the fund balance continues to grow while potentially serving fewer and fewer people.

The three specific concerns about the future functioning of the UI system as currently structured are:

1. Excessive program funding from the growing disconnect between benefit payment structure and financing. While financing is indexed to wages, the payment structure is fixed in statute.
2. The current rate minimums set in statute cannot accommodate benefit costs at such low levels, which were not anticipated when the framework was created.
3. The experience rating of employers breaks down when a majority of tax classes become subject to the minimum 1 percent rate.

# Summary of Major Changes in the Alaska Employment Security Act

## Part 1: Coverage Provisions of the Alaska Employment Security Act Since 1937

<b>April 2, 1937</b>	Alaska Employment Security Law enacted. Employers with eight or more employees in 20 weeks of the year are liable for taxes. The following types of employment are excluded from coverage: agriculture; domestic service; officers and crews on vessels; service performed by a parent, spouse, or child under 21; government; nonprofit organizations; and those covered under a federal unemployment program. Employers not subject to the law may elect coverage with permission of the commission. Ch. 4, ESLA 1937
<b>July 1, 1945</b>	Coverage extended to employers of one or more people at any time. Ch. 7, SLA 1945
<b>Mar. 20, 1947</b>	List of excluded services extended. Additional exclusions include newsboys and students. Any employment liable for a tax under the Federal Unemployment Tax Act (FUTA) will be automatically covered under the state U.I. law. Ch. 48, SLA 1947
<b>Mar. 17, 1959</b>	Employees in finance, insurance, and real estate paid on a commission basis are excluded from coverage. Ch. 46, SLA 1959
<b>April 17, 1961</b>	Faculty of nonprofit universities excluded. Ch. 108, SLA 1961
<b>Jan. 1, 1972</b>	Coverage made mandatory for employees of nonprofit organizations, state hospitals, and institutes of higher education employing four or more in 20 weeks of the year. These employers are allowed to elect coverage on a reimbursable basis. Reimbursable financing also made available, by election, to any political subdivision. Ch. 94, SLA 1971
<b>Jan. 1, 1972</b>	Fishermen covered. Ch. 94, SLA 1971
<b>April 1, 1977</b>	Fishermen earning wages on a share basis excluded from coverage. Ch. 122, SLA 1977
<b>Jan. 1, 1978</b>	Coverage made mandatory for most employees of state and local governments. Coverage also extended to certain domestic and agricultural workers. Ch. 122, SLA 1977
<b>July 1, 1984</b>	Executive officers of nongovernmental corporations are excluded. Ch. 106, SLA 1984
<b>Sept. 27, 1995</b>	Certain direct sellers of consumer products are excluded. Ch. 97, SLA 1995
<b>May 28, 2009</b>	Reimbursable financing available to federally recognized tribes. Ch. 27, SLA 2009

## Part 2: Financing Provisions of the Alaska Employment Security Act Since 1937

<b>April 2, 1937</b>	All wages paid to employees covered under the law are assessed a uniform tax of 1.8 percent. Ch. 4, ESLA 1937
<b>Jan. 1, 1938</b>	Uniform tax increased to 2.7 percent of total covered wages. Ch. 4, ESLA 1937
<b>Mar. 26, 1941</b>	Taxable wages limited to first \$3,000 of wages paid to an employee. Ch. 40, SLA 1941
<b>June 30, 1947</b>	Credits against the tax are available to qualified employers if there is a fund surplus. The credit is based on the individual employer's annual payroll decline. Ch. 74, SLA 1947

<b>Jan. 1, 1955</b>	Tax base increased to first \$3,600 of wages. An employee tax of 0.5 percent is also assessed. Employer tax credit is eliminated. Ch. 5, ESLA 1955
<b>April 4, 1957</b>	Tax base increased to first \$4,200 of wages. Ch. 169, SLA 1957
<b>Mar. 30, 1960</b>	Uniform employer tax increased to 2.9 percent. Uniform employee tax increased to 0.6 percent. Tax base increased to \$7,200. Ch. 60, SLA 1960
<b>Oct. 1, 1960</b>	Individual employer and employee tax rates made variable depending on quarterly payroll declines of employer. Employer tax rates range from 1.5 percent to 4.0 percent with an average tax rate of 2.9 percent. Employee tax rates range from 0.3 percent to 0.9 percent averaging 0.65 percent. Ch. 60, SLA 1960
<b>Jan. 1, 1974</b>	Employee tax made uniform and employer tax left variable. The tax base is \$10,000. There are 10 alternative tax rate schedules with the appropriate schedule determined by the "reserve multiple," which measures the ability of the fund to meet potential benefit payments. Ch. 43, SLA 1973
<b>Jan. 1, 1981</b>	Tax base will be 60 percent of the average annual wage for calendar years 1981 and 1982 and will be 75 percent of the average annual wage for future years. Ten alternative tax rate schedules are replaced with 20 "experience factors." An employer's yearly rate calculation will be 82 percent of the benefit cost rate times the experience factor. A solvency tax will be added across the board if the "reserve ratio" of the fund is under 3.2 percent. Employee tax will be a uniform 18 percent of the benefit cost rate. Ch. 9, SLA 1980
<b>Oct. 1, 1984</b>	The amount of interest earned on the trust fund balance will be deducted from the amount of benefits in the calculation of average benefit cost rate. Ch. 106, SLA 1984
<b>Jan. 1, 1985</b>	A new rate class, Class 21, is established and assigned an experience rating of 1.65 and a minimum employer tax rate of 5.4 percent. Solvency adjustments changed to provide a surcharge if the trust fund reserve rate falls below 3.0 percent and a credit if the reserve rate equals or exceeds 3.3 percent. Ch. 106, SLA 1984
<b>Sept. 13, 1987</b>	Interest on funds borrowed from the federal government to cover shortfalls in the trust fund may be paid out of employee contributions. Ch. 82, SLA 1987
<b>July 1, 1989</b>	Training programs pilot project to be funded by transfer of 0.1 percent of taxable wages from amount contributed by employees. Ch. 95, SLA 1989
<b>June 30, 1993</b>	Training programs pilot project extended until 1996. Ch. 17, SLA 1993
<b>July 1, 1996</b>	Training programs (STEP) extended until June 30, 2002. Ch. 116, SLA 1996
<b>Jan. 1, 1997</b>	Employer's yearly rate calculation will be 80 percent of the benefit cost rate times the experience factor. (No change in the solvency tax provision). Employee tax will be a uniform 20 percent of the benefit cost rate. Ch. 116, SLA 1996
<b>July 1, 2000</b>	Technical and Vocational Education Program (TVEP) created. Program to be funded by transfer of 0.1 percent of taxable wages from amount contributed by employees. Ch. 132, SLA 2000
<b>July 1, 2002</b>	Training programs (STEP) extended until June 30, 2003. Ch. 86, SLA 2002
<b>July 1, 2003</b>	Training programs (STEP) extended until June 30, 2004. Ch. 49, SLA 2003
<b>July 1, 2004</b>	Training programs (STEP) extended until June 30, 2008. Ch. 89, SLA 2004
<b>July 1, 2008</b>	Training programs (STEP) extended until June 30, 2010. Ch. 46, SLA 2008
<b>July 1, 2008</b>	Technical and Vocational Education Program (TVEP) expanded. Program to be funded by transfer of 0.15 percent (from 0.10) of taxable wages from amount contributed by employees. Ch. 47, SLA 2008

<b>Jan. 1, 2009</b>	For 2009, the employer's yearly rate calculation will be 76 percent of the benefit cost rate times the experience factor (no change in the solvency tax provision). The 2009 employee tax will be a uniform 24 percent of the benefit cost rate. For 2010 and future years, the employer's yearly rate calculation will be 73 percent of the benefit cost rate times the experience factor, and the employee tax will be a uniform 27 percent of the benefit cost rate. Ch. 45, SLA 2008
<b>June 24, 2009</b>	Training programs (STEP) made permanent. Ch. 36, SLA 2009
<b>July 1, 2013</b>	A limitation on the decrease in the solvency surcharge was removed from AS 23.20.290(f). Table identifying the previous solvency surcharge to be implemented has been removed and replaced with a formula calculating out to 1/100th of a percentage point. Ch. 50, SLA 2013
<b>July 1, 2013</b>	AS. 23.20.291 was adopted to give the department's commissioner the discretion to prevent tax rate increases, in whole or in part, if the average high cost multiple is .8 or greater. Ch.50, SLA 2013
<b>July 1, 2014</b>	TVEP expanded. Program to be funded by transfer of 0.16 percent (from 0.15) of taxable wages from amount contributed by employees. Takes effect January 2015. Ch. 15, SLA 2014
<b>July 1, 2016</b>	AS. 23.20.291 is repealed.

### **Part 3: Benefit Provisions of the Alaska Employment Security Act Since 1937**

<b>April 2, 1937</b>	Benefits first made payable Jan. 1, 1939. Minimum payment is \$5; maximum is \$15. Weekly benefit amount (WBA) set at 50 percent of full-time weekly wage. Total benefit payments not to exceed 16 times the WBA. Ch. 4, ELSA 1937
<b>Jan. 17, 1939</b>	Minimum payment is \$5; maximum is \$16. WBA set at one-twentieth of high quarter wages. Total benefit payments not to exceed either 16 times the WBA or a third of base year earnings. Ch. 1, SLA 1939
<b>Oct. 1, 1946</b>	Minimum payment is \$8; maximum is \$25. Maximum reduced to \$20 if the fund balance is less than \$2 million on Jan. 1. Total benefit payments not to exceed either 25 times the WBA or a third of base year earnings. Ch. 32, ESLA 1946
<b>July 1, 1949</b>	WBA is increased by 20 percent for each dependent of the claimant, up to three. Ch. 25, SLA 1949
<b>July 1, 1951</b>	Minimum payment is \$8; maximum is \$30. Ch. 11, SLA 1951
<b>July 1, 1953</b>	Minimum payment is \$8; maximum is \$35. WBA now based on total wages in base year. Total benefit payments limited to 26 times the WBA for most claimants. Ch. 99, SLA 1953
<b>July 3, 1955</b>	Minimum payment is \$10; maximum is \$45. Maximum limited to \$25 for claimants residing outside the territory. WBA is increased by \$5 for each dependent of the claimant, up to five. Claimants with dependents residing outside the territory are disqualified for the dependent allowance. Ch. 5, ESLA 1955
<b>Mar. 30, 1960</b>	Maximum WBA for interstate claimants reduced to \$20. Ch. 60, SLA 1960
<b>July 1, 1966</b>	Minimum payment is \$10; maximum is \$55. Total benefit payments limited to 28 times the WBA for most claimants. Ch. 112, SLA 1966
<b>July 1, 1969</b>	Minimum payment is \$18; maximum is \$60. Ch. 106, SLA 1969
<b>Jan. 29, 1971</b>	Depending on the level of national and state unemployment rates, benefit payments may be extended. Extended benefit payments not to exceed one-half of total benefits available under the regular program. Ch. 106, SLA 1971
<b>Jan. 1, 1972</b>	Discrimination against nonresident claimants ends. Ch. 106, SLA 1971

<b>July 1, 1973</b>	Minimum payment is \$18; maximum is \$90. Dependent allowance set at \$10 per dependent, up to three. Ch. 43, SLA 1973
<b>Oct. 1, 1980</b>	Minimum payment is \$34; maximum payment is \$150 for basic WBA. Dependent allowance set at \$24 per dependent, up to three. Dependent allowance increases if an additional dependent is acquired by birth or adoption. Potential duration of benefits (16 to 26 weeks) is determined by the ratio of total base period wages to high quarter wages. Ch. 9, SLA 1980
<b>Oct. 31, 1981</b>	Weekly benefits are reduced dollar for dollar upon receipt of periodic payments based on wages used to establish a benefit year. Ch. 114, SLA 1981
<b>Sept. 26, 1982</b>	Child support obligations may be deducted from weekly benefit checks. Ch. 115, SLA 1982
<b>Jan. 1, 1983</b>	Minimum payment is \$34; maximum payment is \$156 for basic WBA. Ch. 115, SLA 1982
<b>Oct. 1, 1984</b>	Minimum payment is \$38; maximum payment is \$188 for basic WBA. Ch. 106, SLA 1984
<b>Oct. 1, 1990</b>	Minimum payment is \$44; maximum payment is \$212 for basic WBA. Ch. 167, SLA 1990
<b>Jan. 1, 1997</b>	Minimum payment is \$44; maximum payment is \$248 for basic WBA. Ch. 116, SLA 1996
<b>Jan. 1, 2009</b>	Minimum payment is \$56; maximum payment is \$370 for basic WBA. Ch. 45, SLA 2008

#### **Part 4: Qualifying Provisions of the Alaska Employment Security Act Since 1937**

<b>April 2, 1937</b>	To qualify for benefits, a claimant must have: 1) been unemployed in two of the last 13 weeks preceding claim; 2) have wages in the first three of the last four calendar quarters totaling more than 16 times the WBA; and 3) be ready and able to work. The claimant is disqualified for five additional weeks upon quitting the last employment without good cause. Ch. 4, ESLA 1937
<b>Jan. 17, 1939</b>	Total wages in base year must equal or exceed 25 times the WBA. Ch. 1, SLA 1939
<b>Mar. 26, 1941</b>	Claimant must have been unemployed for two weeks in the benefit year including the week in which the claim was filed. Ch. 40, SLA 1941
<b>July 1, 1945</b>	Women are disqualified during the last two months of pregnancy and the month following pregnancy. Ch. 50, SLA 1945
<b>Oct. 1, 1946</b>	Minimum required wages in base year set at \$150. Ch. 32, SLA 1946
<b>June 30, 1947</b>	Waiting period reduced to one week. Ch. 74, SLA 1947
<b>July 1, 1953</b>	Minimum wage requirement set at \$300. Seasonal workers are disqualified for benefits for unemployment not occurring during their regular working season. Ch. 99, SLA 1953
<b>July 3, 1955</b>	Minimum wage requirement set at \$450 or 1.25 times high quarter wages. Women are disqualified until they subsequently earn \$120 if they leave work: 1) to get married; 2) to live with their husband; or 3) due to pregnancy. Any week of unemployment due to a labor dispute is disqualified. A claimant found guilty of fraud is disqualified for 26 weeks. Ch. 5, ESLA 1955
<b>April 4, 1957</b>	Minimum wage requirement set at \$500 or 1.25 times high quarter wages. Ch. 169, SLA 1957
<b>April 7, 1962</b>	Claimants are not disqualified while attending a training course to improve their skills. Ch. 63, SLA 1962
<b>July 1, 1969</b>	Minimum wage requirement set at \$750, \$100 of which must have been earned outside the quarter with the highest wages. Ch. 106, SLA 1969
<b>Jan. 1, 1972</b>	Women no longer disqualified during pregnancy. Ch. 106, SLA 1971

<b>Oct. 1, 1980</b>	Minimum wage requirement set at \$1,000 with at least 10 percent earned outside the quarter of highest wages. If a claimant earns more than 90 percent of the base period wages in one quarter, base period wages used for determining benefits will be reduced to 10 times the wages paid in the base period outside the high quarter. The six-week disqualification for voluntary quit and misconduct includes a reduction of potential benefits by three times the basic WBA. The six-week disqualification is lifted if the claimant returns to work and earns eight times the WBA. Ch. 9, SLA 1980
<b>Oct. 31, 1981</b>	A waiting week must be served for each new benefit year. Extended benefit claimants must actively seek work and may not refuse an offer of "suitable" work. Claimants filing for extended benefits from a state not triggered onto extended benefits are eligible for no more than two weeks of benefits. Ch. 114, SLA 1981
<b>June 26, 1982</b>	The national "on" and "off" trigger indicators for extended benefits are repealed in conformity with federal law. Ch. 115, SLA 1982
<b>Sept. 26, 1982</b>	In conformity with federal law, the state "on" indicator for extended benefits is increased to 6 percent insured unemployment rate. In conformity with federal law, a claimant is not eligible for extended benefits unless total base period wages equal or exceed 40 times the weekly benefit entitlement including dependent benefits. Supplemental state benefits are provided for claimants otherwise eligible for extended benefits except for the new 40 times the WBA requirement. All other conditions of extended benefits apply to supplemental state benefits. Ch. 115, SLA 182
<b>June 16, 1984</b>	State interim benefits provided for noncertified teachers of indigenous languages and school employees in other than an instructional, research or principal capacity. Ch. 106, SLA 1984
<b>July 2, 1989</b>	An insured worker is ineligible for benefits for one year if discharged for commission of a felony or theft in connection with work. Ch. 100, SLA 1989
<b>Nov. 15, 1991</b>	An agreement with the U.S. Department of Labor allows the temporary payment of benefits under the Emergency Unemployment Act of 1991 (PL 102-162) in place of extended benefits.
<b>July 1, 1993</b>	The implementation of the Emergency Unemployment Compensation (EUC) program, 26 U.S.C. 3304. Eligibility for supplemental state benefits (SSB) remains in effect during a period in which extended benefits (EB) are triggered "off," but during which EUC benefits are payable. The eligibility for extended benefits set Oct. 3, 1993 requires the claimant meet the existing 40 times WBA requirement, or have a total of 1.5 times the base period high quarter wage.  The total amount of extended benefits payable is the lowest of: (1) 80 percent of total regular benefits, (2) 20 times the WBA or (3) 46 times the WBA minus total regular benefits paid.  In addition to the existing extended benefits triggers, extended benefits are "on" if the state three-month total unemployment rate (TUR) is 6.5 percent, and is 110 percent of the same three-month period in either of the prior two years. Extended benefits are "off" if there is no "on" indicator, or if the state is eligible for the EUC program. Ch. 28, SLA 1993
<b>Jan. 1, 2009</b>	Minimum wage requirement set (from \$1,000) to \$2,500, with at least 10 percent (\$250) in a second quarter. Ch. 45, SLA 2008.
<b>Jan. 1, 2010</b>	Alternative Base Period (last four completed quarters) created for those who fail to qualify for a benefit with the standard base period. Ch. 27 SLA 2009

Updated November 2011

## Appendix B

# Glossary

**Alaska geography (area definitions):** Geographic entities within Alaska. (1) Largest areas are the boroughs (legal boundaries) and census areas (statistical boundaries, equivalent to boroughs). (2) Cities are defined by their legal descriptions. (3) Census designated places (CDPs) are unincorporated established communities.

**alternate base period:** The most recent completed calendar quarters immediately preceding the first day of an individual's benefit year. The alternate base period is a secondary examination for qualifying wages (a safety net) and is used only when an individual fails to qualify for a benefit with the traditional base period. Alaska adopted the alternate base period to begin in 2010. (See "base period.")

**average annual wages:** Total wages in covered employment, divided by average monthly covered employment.

**average high cost rate:** The average of the three highest calendar benefit cost rates (from the last 20 years, or a period including three recessions, if longer). Part of a federal solvency measure. (See "average high cost multiple.")

**average high cost multiple (AHCM):** A federal solvency measure. The reserve ratio divided by the average high cost rate. One of two federal solvency measures used to evaluate and compare the states.

**average monthly covered employment:** The sum of all reported covered employment for a 12-month period, divided by 12.

**average weekly benefit amount (AWBA):** A UI program statistical measure: the total benefits paid for full-time unemployment, divided by the number of weeks compensated.

**average weekly wages:** Average annual wages in covered employment, divided by 52.

**base period:** The earliest four of the five most recently completed calendar quarters immediately preceding the first day of an individual's benefit year. (See "alternate base period.")

**base period wages:** (1) If workers were paid 90 percent or more of their wages in a single quarter of the base period, the BPW are the wages in the other three quarters times 10. (2) If the workers were not paid 90 percent or more of their wages in a single quarter of the base period, the BPW are the wages during the base period.

**benefit:** Monetary amount payable (weekly) to an individual under AS 23.20.

**benefit cost rate:** A cost of benefits measure (percent) calculated as the ratio of regular benefits paid in the current year, divided by total wages in the previous year.

**benefit year:** A one-year period beginning with the Sunday of the week an insured worker files a request for determination of insured status.

**claimant:** An individual who has filed a request for determination of insured status, a notice of unemployment, a certification for waiting week credit, or a claim for benefits.

**combined wages (interstate wage combining):** Earnings during a base period that were paid in more than one state for determining the share of liability in each state.

**coverage:** The determination, by the state, whether an employing unit should be considered an employer subject

to the state's unemployment insurance laws.

**covered employment:** The number of people employed during the pay period that included the 12th of each month, by place of work. Workers who are not covered include agricultural workers, self-employed workers, some employed students, most fishermen, full-commissioned sales workers, private railroad workers, and elected and appointed officials.

**decline quotient:** An estimate of an employer's experience with unemployment, determined by dividing the decline in payroll within two consecutive quarters by the payroll of the earlier quarter. An employer's annual quotient is the average of all declines for the last 12 quarters, with a minimum of four quarters' wage records required for the calculation.

**dependent benefits** (or dependents' allowance [DA]): Benefits in addition to the weekly benefit amount paid to claimants with dependents, up to three dependents per claimant. Alaska's DA is \$24, and the maximum for three is \$72.

**Disaster Unemployment Assistance (DUA):** A federal program funded by the Federal Emergency Management Agency in which UI benefits are authorized by the President of the United States for individuals unemployed as a result of a major disaster.

**duration:** The number of weeks in which payments were received by an individual (actual), or qualified for (potential), for each program. Average duration is the number of weeks paid per program in a 12-month period, divided by the number of first payments received in that program during that period.

**earnings replacement:** The proportion of average weekly wages replaced by the UI weekly benefit amount. In general, the U.S. unemployment insurance system's goal is 50 percent.

**Emergency Unemployment Compensation (1991) (EUC):** A federally funded program similar to extended benefits, paying additional weeks of benefits, beginning November 17, 1991 and ending April 30, 1994. Alaska elected to pay EUC benefits instead of EB during that time.

**Emergency Unemployment Compensation 2008 (EUC08):** A federally funded program similar to the 1990s EUC program. Benefits were first payable for the week ending July 12, 2008, and the last week payable (first extended to April 30, 2011) was re-extended to June 9, 2012 and extended again to the end of 2012. The four tiers of the program provided up to 20, 14, 13, and six weeks of benefits, for a total of up to 53 maximum available weeks. Tiers three and four were available for Alaska based on the state's total unemployment rate figures (three-month average TUR  $\geq$  6.0 for tier three, and  $\geq$  8.5 for tier four). Tier four payments ended July 3, 2010 and were again paid in 2011 from Jan. 16 to June 11, and in 2012 from Jan. 22 to May 12. One hundred percent federal funding for EB was also provided during most of this period (through 2011 to phase out in 2012).

**Employment and Training Administration (ETA):** A division of the U.S. Department of Labor.

**Employment Security Act:** Title 23, Chapter 20 of the Alaska Statutes (AS 23.20), which governs the Unemployment Insurance Program. It started in 1937. Appendix B contains a summary of changes.

**exhausts:** A person was paid all the weeks available for a specific UI benefit program.

**experience rating:** A method of measuring an employer's experience with unemployment. Alaska's employers (those eligible for experience rating) are ranked by their average quarterly decline quotient and are assigned to one of 20 tax rate classes, each with an experience factor between 0.40 and 1.60. A special penalty class 21 (with a factor of 1.65) was created in 1985 for firms that are delinquent in filing quarterly reports or making tax

payments. New employers are assigned tax rates based on an industry average rate.

**extended benefits (EB):** Additional benefits available after regular state UI benefits have been exhausted, but only when extended benefits are in effect. Congress enacted EB in 1970, and Alaska enacted them in 1971.

**extended benefits period:** A period during which extended benefit payments are authorized, usually defined as a period of 13 weeks or more as determined by unemployment rate data. Section 23.20.408 of the Alaska Employment Security Act defines the conditions required for an extended benefits period.

**Federal Additional Compensation (FAC):** Part of the 2009 federal economic stimulus programs. FAC provided an additional \$25 to the weekly benefit amount of all recipients. The first Alaska FAC payable was the week ending Feb. 28, 2009. The last Alaska week payable (originally July 3, 2010) was Dec. 11, 2010.

**federal fiscal year:** Oct. 1 of the prior calendar year through Sept. 30 of the current calendar year. For example: federal fiscal year 2014 is from Oct. 1, 2013 to Sept. 30, 2014.

**Federal Supplemental Benefits (FSB):** A federally funded program similar to the Federal Supplemental Compensation (FSC) that was in effect between 1975 and 1978.

**Federal Supplemental Compensation (FSC):** A federally funded program in effect from October 1982 to April 1985 that provided additional payments after regular benefits had been exhausted and extended benefits had been exhausted or an extended benefits period was not in effect.

**final payment:** The last payment of a weekly benefits entitlement. (See “exhausts.”)

**first payment:** The first payment for a week of unemployment claimed under a specific program.

**Federal Unemployment Tax Act (FUTA):** U.S. employers pay a national FUTA tax, and receive credit (reduction of FUTA tax owed) for UI taxes paid to approved state UI programs.

**high cost rate:** The highest benefit cost rate of historical record (for Alaska = 4.33% for year 1958).

**high cost multiple (HCM):** A measure of trust fund adequacy, TF as a percentage of total wages divided by the high cost rate. The high cost rate is the highest historical ratio of benefits to wages for a 12-month period.

**high quarter:** The quarter of the base period with the greatest reported wages.

**high unemployment period (HUP):** A definition in the trigger for extended benefits that increases the maximum number of EB weeks payable from 13 to 20. The HUP is in effect if the three-month average total unemployment rate (TUR) is 8.0 percent or greater. HUP was in effect from 2009 week 19 through 2010 week 42, and again in 2011 for weeks 8 through 20.

**industry:** The classification of an employer establishment by primary economic activity, according to a government coding system (NAICS). (See “North American Industry Classification System.”)

**insured unemployment:** The number of people filing continued claims for full regular benefits or partial regular benefits, or who are in a waiting week status during a given week.

**insured unemployment rate (IUR):** Ratio of insured unemployed, expressed as a percentage of average covered employment. It is computed as the average insured unemployment for a 13-week period, divided by average covered employment lagged six months. The IUR is computed weekly.

**interstate claims, payments:** Claims made by, or payments made to, people residing in other states who worked in Alaska, and for which Alaska is at least partially liable for unemployment compensation.

**intrastate claims, payments:** Claims made by, or payments made to, people residing within Alaska, including payments from other liable states.

**Local Area Unemployment Statistics (LAUS):** A federal-state cooperative statistical program that provides labor force and unemployment rate data for areas within the state.

**local offices:** Unemployment insurance (UI) claims centers. Until December 1995, there were 20 offices, including the mail claims and interstate unit. Beginning in late 1996, Alaska reorganized the local offices into three UI call centers for UI claims purposes. Most claims are now filed online or by phone.

**mail claims:** Claims that were filed by mail to the mail claims center by people residing more than 55 miles from the nearest local office. The call center now handles claims from rural areas.

**North American Industry Classification System (NAICS):** A nationally standardized system to classify employers into industries. The first year of NAICS-based data in Alaska was 2003.

**nonagricultural wage and salary employment:** Employment that does not include self-employed workers, unpaid family workers, domestics, most fishermen, and agricultural workers, by place of work rather than residence.

**ownership:** Classification of employers according to legal proprietorship (private industry or federal, state, or local government) rather than by type of economic activity.

**regular benefits (or state UI program):** The main benefits program in the UI system, financed by a state-administered tax system.

**reimbursable:** A contribution system where certain employers can elect to reimburse the state UI trust fund directly for benefits paid to former employees, rather than pay taxes under the experience rating system. Eligible employers include state and local governments, schools, nonprofits, tribal corporations, and hospitals (nonprofit, tribal, or government).

**reserve rate:** The measure of UI Trust Fund Solvency, computed as the balance of the fund on September 30 divided by total wages paid by taxable employers during the last state fiscal year. The reserve rate determines the inclusion of a solvency tax or credit, if any, for the next tax year, according to the table in AS 23.20.290 (f).

**reserve ratio:** In general, it is the trust fund balance as a percent of total wages. See “reserve rate” for Alaska program specifics. Several prevalent solvency measures use the reserve ratio.

**solvency adjustment:** A *surcharge* added to employer taxes when the trust fund balance falls below 3.0 percent of the total payroll, or a *credit* lowering taxes when the balance rises above 3.3 percent.

**Standard Industrial Classification System (SIC):** A nationally standardized system to classify employers into industries, in effect through 2002, and succeeded by NAICS.

**state fiscal year:** July 1 of the prior calendar year through June 30 of the current calendar year. For example, state fiscal year 2014 is from July 1, 2013 to June 30, 2014.

**State Interim Benefits (SIB):** A special Alaska program (started in 1984) that, for a few years, paid benefits to certain noninstructional educational employees between sessions.

**State Supplemental Benefits (SSB):** A special Alaska program (created in 1982) that pays benefits to claimants who have been denied extended benefits because they do not meet the federal requirement that they earn 40 times their weekly benefit amount in their base period.

**State Training and Employment Program (STEP):** A state-administered training program, started in July 1989, funded by a share of worker UI tax funds, as defined by AS 23.15.620 – 645. (See “TVEP.”)

**state UI regular program:** An insurance program designed to provide temporary compensation for those who are involuntarily unemployed, funded through employer and employee taxes and reimbursements.

**supplemental payments:** Payments made to claimants who were paid previously but may have been underpaid for various reasons.

**tax base:** The maximum amount of each employee’s wages subject to state unemployment insurance taxes. It is calculated (for each tax year) as 75 percent of the average annual wage (using last state fiscal year data).

**tax rate class:** Alaska assigns experience-rated employers to one of 20 tax rate classes, or a 21st penalty class. New employers enter the rate class closest to the mathematical average tax rate of experience-rated employers in the same industry. Classes 10 and 11 contain the average tax rate for the tax year. There is one tax rate for all employees.

**taxable wages:** The portion of total wages (payroll) of employers within the experience rating system that is subject to state unemployment tax provisions. Since 1983, the taxable wage base has been 75 percent of the average annual wage (using last state fiscal year data).

**Technical and Vocational Education Program (TVEP):** A state-administered training program, started in July 2000, funded by a share of worker UI tax funds, as defined by AS 23.15.820 – 850. (See “STEP.”)

**Temporary Emergency Unemployment Compensation (TEUC):** A federal program enacted by Congress following the attacks of Sept. 11, 2001. Benefits were first payable the week ending March 16, 2002. The last week for new claims was the week ending Dec. 27, 2003. The last week the program paid claims for was the week ending April 3, 2004.

**total labor force:** All people age 16 and older residing in a specific area who are either employed, unemployed and seeking employment, or involved in a labor dispute.

**total unemployment:** All people age 16 and older who did not work during the survey week, but were available and seeking work or were waiting to report for work within 30 days.

**total unemployment rate (TUR):** An expression of the number of unemployed people as a percent of the total civilian labor force. It is the total unemployment divided by the total labor force. The TUR is the “official” quoted rate of unemployment, issued monthly.

**total wages:** The total of all wages and salaries (taxable and reimbursable) paid by covered employers. It includes bonuses, tips, cash value of meals, lodging, and other gratuities furnished with the job.

**trade readjustment allowance (TRA):** An allowance authorized under the federal Trade Act of 1974 for providing benefits and training to workers whose employment opportunities have been impacted by adjustments to federal regulations on international trade.

**Training and Building Fund:** An account separate from the UI trust fund that receives interest and penalties paid

by taxed employers. It supports training and provides office space.

**trust fund:** A state fund (at the U.S. Treasury) to receive and disburse unemployment insurance funds.

**trust fund reserve:** As an accounting definition, it is the sum of amounts in the trust fund, plus balances in the state's clearing account and benefit payment account, as well as interest credited for the last quarter of the calendar year. The reserve of the trust fund, programmatically, is the amount beyond current inflows and outflows, designed to maintain fund solvency in recession when tax revenues lag far behind benefit payments.

**Unemployment Compensation for Federal Employees (UCFE):** A federally funded insurance program designed to provide temporary compensation for former employees of the federal government who are involuntarily unemployed.

**Unemployment Compensation for Ex-Servicemen (UCX):** A federally funded insurance program, similar to UCFE, designed to provide temporary unemployment compensation for former members of the armed forces.

**UI:** Unemployment insurance

**UI claims center (or call center):** Offices in Anchorage, Fairbanks, and Juneau (including mail claims and interstate claims centers) that process UI claims. In-person claims filing was phased out in 1996 and 1997. In-state claims are filed online, through an automated telephone system (VICTOR), and by mail.

**waiting week:** The first week of claimed unemployment, for which there is no disqualification. There is no payment for the waiting week, but claimants receive payments for subsequent qualifying weeks. States that have no waiting week provision will not receive the federal share for the first week of any claimant's extended benefits payment.

**weekly benefit amount (WBA):** The benefit paid (actual) or entitled to (potential) per week.

**week claimed:** A claim for a waiting week credit, or benefit, for a week of unemployment.

**weeks paid:** The number of weeks claimed that received a benefit payment.

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